# PART 9903 - CONTRACT COVERAGE

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# Subpart 9903.1 - General

# 9903.101 Cost Accounting Standards.

Public Law 100-679 (41 U.S.C. 422) requires certain contractors and subcontractors to comply with Cost Accounting Standards (CAS) and to disclose in writing and follow consistently their cost accounting practices.

# 9903.102 OMB approval under the Paperwork Reduction Act.

The Paperwork Reduction Act of 1980 (Pub. L. 96-511) imposes a requirement on Federal agencies to obtain approval from the Office of Management and Budget (OMB) before collecting information from ten or more members of the public. The information collection and recordkeeping requirements contained in this regulation have been approved by OMB. OMB has assigned Control Numbers 0348-0051 and 0348-0055 to the paperwork, recordkeeping and forms associated with this regulation.

# **Subpart 9903.2 - CAS Program Requirements**

9903.201 Contract requirements.

# 9903.201-1 CAS applicability.

- (a) This subsection describes the rules for determining whether a proposed contract or subcontract is exempt from CAS. (See 9904 or 9905, as applicable.) Negotiated contracts not exempt in accordance with 9903.201-1(b) shall be subject to CAS. A CAS-covered contract may be subject to full, modified or other types of CAS coverage. The rules for determining the applicable type of CAS coverage are in 9903.201-2.
- (b) The following categories of contracts and subcontracts are exempt from all CAS requirements:
- (1) Sealed bid contracts.
- (2) Negotiated contracts and subcontracts not in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For purposes of this paragraph (b)(2), an order issued by one segment to another segment shall be treated as a subcontract.
- (3) Contracts and subcontracts with small businesses.
- (4) Contracts and subcontracts with foreign governments or their agents or instrumentalities or, insofar as the requirements of CAS other than  $\underline{9904.401}$  and  $\underline{9904.402}$  are concerned, any contract or subcontract awarded to a foreign concern.
- (5) Contracts and subcontracts in which the price is set by law or regulation.
- (6) Contracts and subcontracts authorized in 48 CFR 12.207 for the acquisition of commercial items.
- (7) Contracts or subcontracts of less than \$7.5 million, provided that, at the time of award, the business unit of the contractor or subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at \$7.5 million or greater.
- (8)-(12) [Reserved]
- (13) Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern.
- (14) [Reserved]
- (15) Firm-fixed-price contracts or subcontracts awarded on the basis of adequate price competition without submission of certified cost or pricing data.

# 9903.201-2 Types of CAS coverage.

- (a) *Full coverage*. Full coverage requires that the business unit comply with all of the CAS specified in part 9904 that are in effect on the date of the contract award and with any CAS that become applicable because of later award of a CAS-covered contract. Full coverage applies to contractor business units that -
- (1) Receive a single CAS-covered contract award of \$50 million or more; or
- (2) Received \$50 million or more in net CAS-covered awards during its preceding cost accounting

period.

- (b) Modified coverage.
- (1) Modified CAS coverage requires only that the contractor comply with Standard 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs, Standard 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose, Standard 9904.405, Accounting for Unallowable Costs and Standard 9904.406, Cost Accounting Standard Cost Accounting Period. Modified, rather, than full, CAS coverage may be applied to a covered contract of less than \$50 million awarded to a business unit that received less than \$50 million in net CAS-covered awards in the immediately preceding cost accounting period.
- (2) If any one contract is awarded with modified CAS coverage, all CAS-covered contracts awarded to that business unit during that cost accounting period must also have modified coverage with the following exception: if the business unit receives a single CAS-covered contract award of \$50 million or more, that contract must be subject to full CAS coverage. Thereafter, any covered contract awarded in the same cost accounting period must also be subject to full CAS coverage.
- (3) A contract awarded with modified CAS coverage shall remain subject to such coverage throughout its life regardless of changes in the business unit's CAS status during subsequent cost accounting periods.
- (c) Coverage for educational institutions -
- (1) *Regulatory requirements*. Parts 9903 and 9905 apply to educational institutions except as otherwise provided in this paragraph (c) and at 9903.202-1(f).
- (2) Definitions.
- (i) The following term is prominent in parts 9903 and 9905. Other terms defined elsewhere in this chapter 99 shall have the meanings ascribed to them in those definitions unless paragraph (c)(2)(ii) of this subsection below requires otherwise.

Educational institution means a public or nonprofit institution of higher education, e.g., an accredited college or university, as defined in section 1201(a) of Public Law 89-329, November 8, 1965, Higher Education Act of 1965; (20 U.S.C. 1141(a)).

(ii) The following modifications of terms defined elsewhere in this chapter 99 are applicable to educational institutions:

*Business unit* means any segment of an educational institution, or an entire educational institution which is not divided into segments.

Segment means one of two or more divisions, campus locations, or other subdivisions of an educational institution that operate as independent organizational entities under the auspices of the parent educational institution and report directly to an intermediary group office or the governing central system office of the parent educational institution. Two schools of instruction operating under one division, campus location or other subdivision would not be separate segments unless they follow different cost accounting practices, for example, the School of Engineering should not be treated as a separate segment from the School of Humanities if they both are part of the same division's cost accounting system and are subject to the same cost accounting practices. The term includes Government-owned contractor-operated (GOCO) facilities, Federally Funded Research and Developments Centers (FFRDCs), and joint ventures and subsidiaries (domestic and foreign) in

which the institution has a majority ownership. The term also includes those joint ventures and subsidiaries (domestic and foreign) in which the institution has less than a majority of ownership, but over which it exercises control.

- (3) Applicable standards. Coverage for educational institutions requires that the business unit comply with all of the CAS specified in part 9905 that are in effect on the date of the contract award and with any CAS that become applicable because of later award of a CAS-covered contract. This coverage applies to business units that receive negotiated contracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), except for CAS-covered contracts awarded to FFRDCs operated by an educational institution.
- (4) *FFRDCs*. Negotiated contracts awarded to an FFRDC operated by an educational institution are subject to the full or modified CAS coverage prescribed in paragraphs (a) and (b) of this subsection. CAS-covered FFRDC contracts shall be excluded from the institution's universe of contracts when determining CAS applicability and disclosure requirements for contracts other than those to be performed by the FFRDC.
- (5) *Contract clauses*. The contract clause at <u>9903.201-4</u>(e) shall be incorporated in each negotiated contract and subcontract awarded to an educational institution when the negotiated contract or subcontract price exceeds the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For CAS-covered contracts awarded to an FFRDC operated by an educational institution, however, the full or modified CAS contract clause specified at <u>9903.201-4</u>(a) or (c), as applicable, shall be incorporated.
- (6) *Continuity in fully CAS-covered contracts.* Where existing contracts awarded to an educational institution incorporate full CAS coverage, the contracting officer may continue to apply full CAS coverage, as prescribed at 9903.201-2(a), in future awards made to that educational institution.
- (d) *Subcontracts*. Subcontract awards subject to CAS require the same type of CAS coverage as would prime contracts awarded to the same business unit. In measuring total net CAS-covered awards for a year, a transfer by one segment to another shall be deemed to be a subcontract award by the transferor.
- (e) *Foreign concerns*. Contracts with foreign concerns subject to CAS shall only be subject to Standard <u>9904.401</u>, Consistency in Estimating, Accumulating, and Reporting Costs, and Standard <u>9904.402</u>, Consistency in Allocating Costs Incurred for the Same Purpose.

# 9903.201-3 Solicitation provisions.

- (a) Cost Accounting Standards Notices and Certification.
- (1) The contracting officer shall insert the provision set forth below, Cost Accounting Standards Notices and Certification, in solicitations for proposed contracts subject to CAS as specified in 9903.201. The provision allows offerors to -
- (i) Certify their Disclosure Statement status;
- (ii) [Reserved]
- (iii) Claim exemption from full CAS coverage and elect modified CAS coverage when appropriate;

and

- (iv) Certify whether award of the contemplated contract would require a change to existing cost accounting practices.
- (2) If an award to an educational institution is contemplated prior to July 1, 1997, the contracting officer shall use the basic provision set forth below with its Alternate I, unless the contract is to be performed by an FFRDC (see 9903.201(c)(5)), or the provision at 9903.201(c)(6) applies.

Cost Accounting Standards Notices and Certification (JUL 2011)

#### **Note:**

This notice does not apply to small businesses or foreign governments.

This notice is in three parts, identified by Roman numerals I through III.

Offerors shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract.

If the offeror is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS-coverage pursuant to 9903.201-2(c)(5) or 9903.201-2(c)(6).

- I. Disclosure Statement Cost Accounting Practices and Certifications
- (a) Any contract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), resulting from this solicitation, except for those contracts which are exempt as specified in 9903.201-1.
- (b) Any offeror submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR, chapter 99 must, as a condition of contracting, submit a Disclosure Statement as required by 9903.202. When required, the Disclosure Statement must be submitted as a part of the offeror's proposal under this solicitation unless the offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the offeror may satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.

Caution: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to-practice for pricing proposals or accumulating and reporting contract performance cost data.

(c) Check the appropriate box be.	low:
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$\Box$ (1)	Certificate of	f Concurrent	Submission	of Disclosure	Statement
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The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows: (i) Original and one copy to the cognizant Administrative Contracting Officer (ACO) or cognizant Federal agency official authorized to act in that capacity, as applicable, and (ii) one copy to the cognizant Federal auditor.

(Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or cognizant Federal agency official acting in that capacity and/or from the

looseleaf version of the Federal Acquisition Regulation.) Date of Disclosure Statement: Name and Address of Cognizant ACO or Federal Official where filed: The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement. (2) Certificate of Previously Submitted Disclosure Statement. The offeror hereby certifies that the required Disclosure Statement was filed as follows: Date of Disclosure Statement: Name and Address of Cognizant ACO or Federal Official where filed: The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement. ☐ (3) Certificate of Monetary Exemption. The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.

 $\square$  (4) Certificate of Interim Exemption.

The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in (3) above, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 9903.202-1, the offeror is not yet required to submit a Disclosure Statement. The offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the offeror will immediately submit a revised certificate to the Contracting Officer, in the form specified under subparagraph (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION: Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50 million or more in the current cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

II. Cost Accounting Standards - Eligibility for Modified Contact Coverage

If the offeror is eligible to use the modified provisions of <u>9903.201-2(b)</u> and elects to do so, the offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.

provisions of 9903.201-2(b) and certifies that the offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because during the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$50 million in awards of CAS-covered prime contracts and subcontracts. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.
CAUTION: An offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of \$50 million or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50 million or more.
III. Additional Cost Accounting Standards Applicable to Existing Contracts
The offeror shall indicate below whether award of the contemplated contract would, in accordance with subparagraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.
□ Yes □ No
(End of provision)
Alternate I (OCT 1994). Insert the following subparagraph (5) at the end of Part I of the basic clause:
$\Box$ (5) Certificate of Disclosure Statement Due Date by Educational Institution. If the offeror is an educational institution that, under the transition provisions of $\underline{9903.202-1}$ (f), is or will be required to submit a Disclosure Statement after receipt of this award, the offeror hereby certifies that (check one and complete):
$\square$ (a) A Disclosure Statement filing Due Date of $\_\_\_$ has been established with the cognizant Federal agency.
$\Box$ (b) The Disclosure Statement will be submitted within the six month period ending $\_\_\_$ months after receipt of this award.
Name and Address of Cognizant ACO or Federal Official where Disclosure Statement is to be filed:
(End of Alternate I)
9903.201-4 Contract clauses.

- (a) Cost Accounting Standards.
- (1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards, in negotiated contracts, unless the contract is exempted (see 9903.201-1), the contract is subject to modified coverage (see 9903.201-2), or the clause prescribed in paragraph (e) of this section is used.
- (2) The clause below requires the contractor to comply with all CAS specified in part 9904, to disclose actual cost accounting practices (applicable to CAS-covered contracts only), and to follow disclosed and established cost accounting practices consistently.

### Cost Accounting Standards (JUL 2011)

- (a) Unless the contract is exempt under 9903.201-1 and 9903.201-2, the provisions of 9903 are incorporated herein by reference and the Contractor in connection with this contract, shall -
- (1) (CAS-covered Contracts Only) By submission of a Disclosure Statement, disclosed in writing the Contractor's cost accounting practices as required by 9903.202-1 through 9903.202-5 including methods of distinguishing direct costs from indirect costs and the basis used for allocating indirect costs. The practices disclosed for this contract shall be the same as the practices currently disclosed and applied on all other contracts and subcontracts being performed by the Contractor and which contain a Cost Accounting Standards (CAS) clause. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets, and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.
- (2) Follow consistently the Contractor's cost accounting practices in accumulating and reporting contract performance cost data concerning this contract. If any change in cost accounting practices is made for the purposes of any contract or subcontract subject to CAS requirements, the change must be applied prospectively to this contract and the Disclosure Statement must be amended accordingly. If the contract price or cost allowance of this contract is affected by such changes, adjustment shall be made in accordance with subparagraph (a)(4) or (a)(5) of this clause, as appropriate.
- (3) Comply with all CAS, including any modifications and interpretations indicated thereto contained in part 9904, in effect on the date of award of this contract or, if the Contractor has submitted cost or pricing data, on the date of final agreement on price as shown on the Contractor's signed certificate of current cost or pricing data. The Contractor shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the Contractor. Such compliance shall be required prospectively from the date of applicability of such contract or subcontract.

(4)

- (i) Agree to an equitable adjustment as provided in the Changes clause of this contract if the contract cost is affected by a change which, pursuant to subparagraph (a)(3) of this clause, the Contractor is required to make to the Contractor's established cost accounting practices.
- (ii) Negotiate with the Contracting Officer to determine the terms and conditions under which a change may be made to a cost accounting practice, other than a change made under other provisions of subparagraph (a)(4) of this clause; provided that no agreement may be made under this provision that will increase costs paid by the United States.
- (iii) When the parties agree to a change to a cost accounting practice, other than a change under subdivision (a)(4)(i) of this clause, negotiate an equitable adjustment as provided in the Changes clause of this contract.
- (5) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with an applicable Cost Accounting Standard, or to follow any cost accounting practice consistently and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the

payment by the United States was made to the time the adjustment is effected. In no case shall the Government recover costs greater than the increased cost to the Government, in the aggregate, on the relevant contracts subject to the price adjustment, unless the Contractor made a change in its cost accounting practices of which it was aware or should have been aware at the time of price negotiations and which it failed to disclose to the Government.

- (b) If the parties fail to agree whether the Contractor or a subcontractor has complied with an applicable CAS in part 9904 or a CAS rule or regulation in part 9903 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, or records relating to compliance with the requirements of this clause.
- (d) The contractor shall include in all negotiated subcontracts which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts, of any tier, including the obligation to comply with all CAS in effect on the subcontractor's award date or if the subcontractor has submitted cost or pricing data, on the date of final agreement on price as shown on the subcontractor's signed Certificate of Current Cost or Pricing Data. If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted. This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), except that the requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

- (b) [Reserved]
- (c) Disclosure and Consistency of Cost Accounting Practices.
- (1) The contracting officer shall insert the clause set forth below, Disclosure and Consistency of Cost Accounting Practices, in negotiated contracts when the contract amount is over the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), but less than \$50 million, and the offeror certifies it is eligible for and elects to use modified CAS coverage (see 9903.201-2, unless the clause prescribed in paragraph (d) of this subsection is used).
- (2) The clause below requires the contractor to comply with CAS <u>9904.401</u>, <u>9904.402</u>, <u>9904.405</u>, and <u>9904.406</u>, to disclose (if it meets certain requirements) actual cost accounting practices, and to follow consistently disclosed and established cost accounting practices.

Disclosure and Consistency of Cost Accounting Practices (JUL 2011)

- (a) The Contractor, in connection with this contract, shall -
- (1) Comply with the requirements of <u>9904.401</u>, Consistency in Estimating, Accumulating, and Reporting Costs; <u>9904.402</u>, Consistency in Allocating Costs Incurred for the Same Purpose; <u>9904.405</u>, Accounting for Unallowable Costs; and <u>9904.406</u>, Cost Accounting Standard Cost Accounting Period, in effect on the date of award of this contract, as indicated in part 9904.

(2) (CAS-covered Contracts Only) If it is a business unit of a company required to submit a Disclosure Statement, disclose in writing its cost accounting practices as required by <u>9903.202-1</u> through <u>9903.202-5</u>. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.

(3)

- (i) Follow consistently the Contractor's cost accounting practices. A change to such practices may be proposed, however, by either the Government or the Contractor, and the Contractor agrees to negotiate with the Contracting Officer the terms and conditions under which a change may be made. After the terms and conditions under which the change is to be made have been agreed to, the change must be applied prospectively to this contract, and the Disclosure Statement, if affected, must be amended accordingly.
- (ii) The Contractor shall, when the parties agree to a change to a cost accounting practice and the Contracting Officer has made the finding required in 9903.201-6(c) that the change is desirable and not detrimental to the interests of the Government, negotiate an equitable adjustment as provided in the Changes clause of this contract. In the absence of the required finding, no agreement may be made under this contract clause that will increase costs paid by the United States.
- (4) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with the applicable CAS or to follow any cost accounting practice, and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected.
- (b) If the parties fail to agree whether the Contractor has complied with an applicable CAS rule, or regulation as specified in parts 9903 and 9904 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, and records relating to compliance with the requirements of this clause.
- (d) The Contractor shall include in all negotiated subcontracts, which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts of any tier, except that -
- (1) If the subcontract is awarded to a business unit which pursuant to  $\underline{9903.201-2}$  is subject to other types of CAS coverage, the substance of the applicable clause set forth in  $\underline{9903.201-4}$  shall be inserted.
- (2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)).
- (3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in <u>9903.201-1</u>.

(End of clause)

- (d) [Reserved]
- (e) Cost Accounting Standards Educational Institutions.
- (1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards Educational Institution, in negotiated contracts awarded to educational institutions, unless the contract is exempted (see 9903.201-1), the contract is to be performed by an FFRDC (see 9903.201-2(c)(5)), or the provision at 9903.201-2(c)(6) applies.
- (2) The clause below requires the educational institution to comply with all CAS specified in part 9905, to disclose actual cost accounting practices as required by 9903.202-1(f), and to follow disclosed and established cost accounting practices consistently.

Cost Accounting Standards - Educational Institutions (JUL 2011)

- (a) Unless the contract is exempt under  $\underline{9903.201-1}$  and  $\underline{9903.201-2}$ , the provisions of part 9903 are incorporated herein by reference and the Contractor in connection with this contract, shall -
- (1) (CAS-covered Contracts Only) If a business unit of an educational institution required to submit a Disclosure Statement, disclose in writing the Contractor's cost accounting practices as required by 9903.202-1 through 9903.202-5 including methods of distinguishing direct costs from indirect costs and the basis used for accumulating and allocating indirect costs. The practices disclosed for this contract shall be the same as the practices currently disclosed and applied on all other contracts and subcontracts being performed by the Contractor and which contain a Cost Accounting Standards (CAS) clause. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets, and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.
- (2) Follow consistently the Contractor's cost accounting practices in accumulating and reporting contract performance cost data concerning this contract. If any change in cost accounting practices is made for the purposes of any contract or subcontract subject to CAS requirements, the change must be applied prospectively to this contract and the Disclosure Statement, if required, must be amended accordingly. If an accounting principle change mandated under Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions, requires that a change in the Contractor's cost accounting practices be made after the date of this contract award, the change must be applied prospectively to this contract and the Disclosure Statement, if required, must be amended accordingly. If the contract price or cost allowance of this contract is affected by such changes, adjustment shall be made in accordance with subparagraph (a)(4) or (a)(5) of this clause, as appropriate.
- (3) Comply with all CAS, including any modifications and interpretations indicated thereto contained in 48 CFR part 9905, in effect on the date of award of this contract or, if the Contractor has submitted cost or pricing data, on the date of final agreement on price as shown on the Contractor's signed certificate of current cost or pricing data. The Contractor shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the Contractor. Such compliance shall be required prospectively from the date of applicability to such contract or subcontract.

(4)

(i) Agree to an equitable adjustment as provided in the Changes clause of this contract if the

contract cost is affected by a change which, pursuant to subparagraph (a)(3) of this clause, the Contractor is required to make to the Contractor's established cost accounting practices.

- (ii) Negotiate with the Contracting Officer to determine the terms and conditions under which a change may be made to a cost accounting practice, other than a change made under other provisions of subparagraph (a)(4) of this clause; provided that no agreement may be made under this provision that will increase costs paid by the United States.
- (iii) When the parties agree to a change to a cost accounting practice, other than a change under subdivision (a)(4)(i) or (a)(4)(iv) of this clause, negotiate an equitable adjustment as provided in the Changes clause of this contract.
- (iv) Agree to an equitable adjustment as provided in the Changes clause of this contract, if the contract cost is materially affected by an OMB Circular A-21 accounting principle amendment which, on becoming effective after the date of contract award, requires the Contractor to make a change to the Contractor's established cost accounting practices.
- (5) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with an applicable Cost Accounting Standard, or to follow any cost accounting practice consistently and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected. In no case shall the Government recover costs greater than the increased cost to the Government, in the aggregate, on the relevant contracts subject to the price adjustment, unless the Contractor made a change in its cost accounting practices of which it was aware or should have been aware at the time of price negotiations and which it failed to disclose to the Government.
- (b) If the parties fail to agree whether the Contractor or a subcontractor has complied with an applicable CAS or a CAS rule or regulation in 9903 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, or records relating to compliance with the requirements of this clause.
- (d) The Contractor shall include in all negotiated subcontracts which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts, of any tier, including the obligation to comply with all applicable CAS in effect on the subcontractor's award date or if the subcontractor has submitted cost or pricing data, on the date of final agreement on price as shown on the subcontractor's signed Certificate of Current Cost or Pricing Data, except that -
- (1) If the subcontract is awarded to a business unit which pursuant to  $\underline{9903.201-2}$  is subject to other types of CAS coverage, the substance of the applicable clause set forth in  $\underline{9903.201-4}$  shall be inserted; and
- (2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C 1502(b)(1)B)).

(3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

- (f) Disclosure and Consistency of Cost Accounting Practices Foreign Concerns.
- (1) The contracting officer shall insert the clause set forth below, Disclosure and Consistency of Cost Accounting Practices Foreign Concerns, in negotiated contracts when the contract is with a foreign concern and the contract is not otherwise exempt under 9903.201-1 (see 9903.201-2(e)).
- (2) The clause below requires the contractor to comply with <u>9904.401</u> and <u>9904.402</u>, to disclose (if it meets certain requirements) actual cost accounting practices, and to follow consistently disclosed and established cost accounting practices.

Disclosure and Consistency of Cost Accounting Practices - Foreign Concerns (JUL 2011)

- (a) The Contractor, in connection with this contract, shall -
- (1) Comply with the requirements of <u>9904.401</u>, Consistency in Estimating, Accumulating, and Reporting Costs; and <u>9904.402</u>, Consistency in Allocating Costs Incurred for the Same Purpose, in effect on the date of award of this contract, as indicated in part 9904.
- (2) (CAS-covered Contracts Only) If it is a business unit of a company required to submit a Disclosure Statement, disclose in writing its cost accounting practices as required by <u>9903.202-1</u> through <u>9903.202-5</u>. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.

(3)

- (i) Follow consistently the Contractor's cost accounting practices. A change to such practices may be proposed, however, by either the Government or the Contractor, and the Contractor agrees to negotiate with the Contracting Officer the terms and conditions under which a change may be made. After the terms and conditions under which the change is to be made have been agreed to, the change must be applied prospectively to this contract, and the Disclosure Statement, if affected, must be amended accordingly.
- (ii) The Contractor shall, when the parties agree to a change to a cost accounting practice and the Contracting Officer has made the finding required in 9903.201-6(c) that the change is desirable and not detrimental to the interests of the Government, negotiate an equitable adjustment as provided in the Changes clause of this contract. In the absence of the required finding, no agreement may be made under this contract clause that will increase costs paid by the United States.
- (4) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with the applicable CAS or to follow any cost accounting practice, and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected.

- (b) If the parties fail to agree whether the Contractor has complied with an applicable CAS rule, or regulation as specified in parts 9903 and 9904 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, and records relating to compliance with the requirements of this clause.
- (d) The Contractor shall include in all negotiated subcontracts, which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts of any tier, except that -
- (1) If the subcontract is awarded to a business unit which pursuant to  $\underline{9903.201-2}$  is subject to other types of CAS coverage, the substance of the applicable clause set forth in  $\underline{9903.201-4}$  shall be inserted.
- (2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)
- (3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in <u>9903.201-1</u>.

(End of clause)

#### 9903.201-5 Waiver.

- (a) The head of an executive agency may waive the applicability of the Cost Accounting Standards for a contract or subcontract with a value of less than \$15 million, if that official determines, in writing, that the business unit of the contractor or subcontractor that will perform the work -
- (1) Is primarily engaged in the sale of commercial items; and
- (2) Would not otherwise be subject to the Cost Accounting Standards under this Chapter.
- (b) The head of an executive agency may waive the applicability of the Cost Accounting Standards for a contract or subcontract under exceptional circumstances when necessary to meet the needs of the agency. A determination to waive the applicability of the Cost Accounting Standards by the agency head shall be set forth in writing, and shall include a statement of the circumstances justifying the waiver.
- (c) The head of an executive agency may not delegate the authority under paragraphs (a) and (b) of this section, to any official below the senior policymaking level in the agency.
- (d) The head of each executive agency shall report the waivers granted under paragraphs (a) and (b) of this section, for that agency, to the Cost Accounting Standards Board, on an annual basis, not later than 90 days after the close of the Government's fiscal year.
- (e) Upon request of an agency head or his designee, the Cost Accounting Standards Board may waive all or any part of the requirements of  $\underline{9903.201-4}(a)$ , Cost Accounting Standards, or  $\underline{9903.201-4}(c)$ , Disclosure and Consistency of Cost Accounting Practices, with respect to a contract

subject to the Cost Accounting Standards. Any request for a waiver shall describe the proposed contract or subcontract for which the waiver is sought and shall contain -

- (1) An unequivocal statement that the proposed contractor or subcontractor refuses to accept a contract containing all or a specified part of a CAS clause and the specific reason for that refusal;
- (2) A statement as to whether the proposed contractor or subcontractor has accepted any prime contract or subcontract containing a CAS clause;
- (3) The amount of the proposed award and the sum of all awards by the agency requesting the waiver to the proposed contractor or subcontractor in each of the preceding 3 years;
- (4) A statement that no other source is available to satisfy the agency's needs on a timely basis;
- (5) A statement of alternative methods considered for fulfilling the need and the agency's reasons for rejecting them;
- (6) A statement of steps being taken by the agency to establish other sources of supply for future contracts for the products or services for which a waiver is being requested; and
- (7) Any other information that may be useful in evaluating the request.
- (f) Except as provided by the Cost Accounting Standards Board, the authority in paragraph (e) of this section shall not be delegated.

# 9903.201-6 Findings.

- (a) Required change -
- (1) Finding. Prior to making any equitable adjustment under the provisions of paragraph (a)(4)(i) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(i) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the practice change was required to comply with a CAS, modification or interpretation thereof, that subsequently became applicable to the contract; or, for planned changes being made in order to remain CAS compliant, that the former practice was in compliance with applicable CAS and the planned change is necessary for the contractor to remain in compliance.
- (2) Required change means a change in cost accounting practice that a contractor is required to make in order to comply with applicable Standards, modifications, or interpretations thereto, that subsequently become applicable to an existing CAS-covered contract due to the receipt of another CAS-covered contract or subcontract. It also includes a prospective change to a disclosed or established cost accounting practice when the cognizant Federal agency official determines that the former practice was in compliance with applicable CAS and the change is necessary for the contractor to remain in compliance.
- (b) Unilateral change -
- (1) Findings. Prior to making any contract price or cost adjustment(s) under the change provisions of paragraph (a)(4)(ii) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(ii) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the contemplated contract price and cost adjustments will protect the United States from payment of increased costs, in the aggregate; and that the net effect of the adjustments being

made does not result in the recovery of more than the estimated amount of such increased costs.

- (2) *Unilateral change by a contractor* means a change in cost accounting practice from one compliant practice to another compliant practice that a contractor with a CAS-covered contract(s) elects to make that has not been deemed desirable by the cognizant Federal agency official and for which the Government will pay no aggregate increased costs.
- (3) Action to preclude the payment of aggregate increased costs by the Government. In the absence of a finding pursuant to paragraph (c) of this subsection that a compliant change is desirable, no agreement may be made with regard to a change to a cost accounting practice that will result in the payment of aggregate increased costs by the United States. For these changes, the cognizant Federal agency official shall limit upward contract price adjustments to affected contracts to the amount of downward contract price adjustments of other affected contracts, i.e., no net upward contract price adjustment shall be permitted.

## (c) Desirable change -

- (1) Finding. Prior to making any equitable adjustment under the provisions of paragraph (a)(4)(iii) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(ii) of the contract clause set forth in 9903.201-4(c), the cognizant Federal agency official shall make a finding that the change to a cost accounting practice is desirable and not detrimental to the interests of the Government.
- (2) Desirable change means a compliant change to a contractor's established or disclosed cost accounting practices that the cognizant Federal agency official finds is desirable and not detrimental to the Government and is therefore not subject to the no increased cost prohibition provisions of CAS-covered contracts affected by the change. The cognizant Federal agency official's finding need not be based solely on the cost impact that a proposed practice change will have on a contractor's or subcontractor's current CAS-covered contracts. The change to a cost accounting practice may be determined to be desirable even though existing contract prices and/or cost allowances may increase. The determination that the change to a cost accounting practice is desirable, should be made on a case-by-case basis.
- (3) Once a determination has been made that a compliant change to a cost accounting practice is a desirable change, associated management actions that also have an impact on contract costs should be considered when negotiating contract price or cost adjustments that may be needed to equitably resolve the overall cost impact of the aggregated actions.
- (4) Until the cognizant Federal agency official has determined that a change to a cost accounting practice is deemed to be a desirable change, the change shall be considered to be a change for which the Government will not pay increased costs, in the aggregate.
- (d) Noncompliant cost accounting practices -
- (1) Findings. Prior to making any contract price or cost adjustment(s) under the provisions of paragraph (a)(5) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(4) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the contemplated contract price and cost adjustments will protect the United States from payment of increased costs, in the aggregate; and that the net effect of the adjustments being made does not result in the recovery of more than the estimated amount of such increased costs. While individual contract prices, including cost ceilings or target costs, as applicable, may be increased as well as decreased to resolve an estimating noncompliance, the aggregate value of all contracts

affected by the estimating noncompliance shall not be increased.

# 9903.201-7 Cognizant Federal agency responsibilities.

- (a) The requirements of part 9903 shall, to the maximum extent practicable, be administered by the cognizant Federal agency responsible for a particular contractor organization or location, usually the Federal agency responsible for negotiating indirect cost rates on behalf of the Government. The cognizant Federal agency should take the lead role in administering the requirements of part 9903 and coordinating CAS administrative actions with all affected Federal agencies. When multiple CAS-covered contracts or more than one Federal agency are involved, agencies should discourage Contracting Officers from individually administering CAS on a contract-by-contract basis. Coordinated administrative actions will provide greater assurances that individual contractors follow their cost accounting practices consistently under all their CAS-covered contracts and that changes in cost accounting practices or CAS noncompliance issues are resolved, equitably, in a uniform overall manner.
- (b) Federal agencies shall prescribe regulations and establish internal policies and procedures governing how agencies will administer the requirements of CAS-covered contracts, with particular emphasis on inter-agency coordination activities. Procedures to be followed when an agency is and is not the cognizant Federal agency should be clearly delineated. Internal agency policies and procedures shall provide for the designation of the agency office(s) or officials responsible for administering CAS under the agency's CAS-covered contracts at each contractor business unit and the delegation of necessary contracting authority to agency individuals authorized to administer the terms and conditions of CAS-covered contracts, e.g., Administrative Contracting Officers (ACOs) or other agency officials authorized to perform in that capacity. Agencies are urged to coordinate on the development of such regulations.

# 9903.201-8 Compliant accounting changes due to external restructuring activities.

The contract price and cost adjustment requirements of this part 9903 are not applicable to compliant cost accounting practice changes directly associated with external restructuring activities that are subject to and meet the requirements of 10 U.S.C. 2325.

# 9903.202 Disclosure requirements.

# 9903.202-1 General requirements.

- (a) A Disclosure Statement is a written description of a contractor's cost accounting practices and procedures. The submission of a new or revised Disclosure Statement is not required for any non-CAS-covered contract or from any small business concern.
- (b) Completed Disclosure Statements are required in the following circumstances:
- (1) Any business unit that is selected to receive a CAS-covered contract or subcontract of \$50 million or more shall submit a Disclosure Statement before award.

- (2) Any company which, together with its segments, received net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in its most recent cost accounting period, must submit a Disclosure Statement before award of its first CAS-covered contract in the immediately following cost accounting period. However, if the first CAS-covered contract is received within 90 days of the start of the cost accounting period, the contractor is not required to file until the end of 90 days.
- (c) When a Disclosure Statement is required, a separate Disclosure Statement must be submitted for each segment whose costs included in the total price of any CAS-covered contract or subcontract exceed the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)) unless
- (i) The contract or subcontract is of the type or value exempted by 9903.201-1 or
- (ii) In the most recently completed cost accounting period the segment's CAS-covered awards are less than 30 percent of total segment sales for the period and less than \$10 million.
- (d) Each corporate or other home office that allocates costs to one or more disclosing segments performing CAS-covered contracts must submit a Part VIII of the Disclosure Statement.
- (e) Foreign contractors and subcontractors who are required to submit a Disclosure Statement may, in lieu of filing a Form No CASB-DS-1, make disclosure by using a disclosure form prescribed by an agency of its Government, provided that the Cost Accounting Standards Board determines that the information disclosed by that means will satisfy the objectives of Public Law 100-679. The use of alternative forms has been approved for the contractors of the following countries:
- (1) Canada.
- (2) Federal Republic of Germany.
- (3) United Kingdom.
- (f) Educational institutions disclosure requirements.
- (1) Educational institutions receiving contracts subject to the CAS specified in part 9905 are subject to the requirements of <u>9903.202</u>, except that completed Disclosure Statements are required in the following circumstances.
- (2) *Basic requirement*. For CAS-covered contracts placed on or after January 1, 1996, completed Disclosure Statements are required as follows:
- (i) Any business unit of an educational institution that is selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and is part of a college or university location listed in Exhibit A of Office of Management and Budget (OMB) Circular A-21 shall submit a Disclosure Statement before award. A Disclosure Statement is not required; however, if the listed entity can demonstrate that the net amount of Federal contract and financial assistance awards received during its immediately preceding cost accounting period was less than \$25 million.
- (ii) Any business unit that is selected to receive a CAS-covered contract or subcontract of \$25 million or more shall submit a Disclosure Statement before award.
- (iii) Any educational institution which, together with its segments, received net awards of negotiated

prime contracts and subcontracts subject to CAS totaling \$25 million or more in its most recent cost accounting period, of which, at least one award exceeded \$1 million, must submit a Disclosure Statement before award of its first CAS-covered contract in the immediately following cost accounting period. However, if the first CAS-covered contract is received within 90 days of the start of the cost accounting period, the institution is not required to file until the end of 90 days.

- (3) *Transition period requirement*. For CAS-covered contracts placed on or before December 31, 1995, completed Disclosure Statements are required as follows:
- (i) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of the first 20 college or university locations (*i.e.*, numbers 1 through 20) listed in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted within six months after the date of contract award.
- (ii) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of a college or university location that is listed as one of the institutions numbered 21 through 50, in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted during the six month period ending twelve months after the date of contract award.
- (iii) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of a college or university location that is listed as one of the institutions numbered 51 through 99, in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted during the six month period ending eighteen months after the date of contract award.
- (iv) For any other business unit that is selected to receive a CAS-covered contract or subcontract of \$25 million or more, a Disclosure Statement shall be submitted within six months after the date of contract award.
- (4) *Transition period due dates*. The educational institution and cognizant Federal agency should establish a specific due date within the periods prescribed in 9903.202-1(f)(3) when a Disclosure Statement is required under a CAS-covered contract placed on or before December 31, 1995.
- (5) Transition period waiver authority. For a CAS-covered contract to be awarded during the period January 1, 1996, through June 30, 1997, the awarding agency may waive the preaward Disclosure Statement submission requirement specified in 9903.202-1(f)(2) when a due date for the submission of a Disclosure Statement has previously been established by the cognizant Federal agency and the educational institution under the provisions of 9903.202-1(f) (3) and (4).

Caution: This waiver authority is not available unless the cognizant Federal agency and the educational institution have established a disclosure statement due date pursuant to a written agreement executed prior to January 1, 1996, and award is made prior to the established disclosure statement due date.

# 9903.202-2 Impracticality of submission.

The agency head may determine that it is impractical to secure the Disclosure Statement, although submission is required, and authorize contract award without obtaining the Statement. He shall, within 30 days of having done so, submit a report to the Cost Accounting Standards Board setting

forth all material facts. This authority may not be delegated.

### 9903.202-3 Amendments and revisions.

Contractors and subcontractors are responsible for maintaining accurate Disclosure Statements and complying with disclosed practices. Amendments and revisions to Disclosure Statements may be submitted at any time and may be proposed by either the contractor or the Government. Resubmission of complete, updated, Disclosure Statements is discouraged except when extensive changes require it to assist the review process.

# 9903.202-4 Privileged and confidential information.

If the offeror or contractor notifies the contracting officer that the Disclosure Statement contains trade secrets and commercial or financial information, which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside the Government.

# 9903.202-5 Filing Disclosure Statements.

- (a) Disclosure must be on Form Number CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant Federal agency (cognizant ACO or cognizant Federal agency official authorized to act in that capacity) or from the looseleaf version of the Federal Acquisition Regulation. When requested in advance by a contractor, the cognizant Federal agency may authorize contractor disclosure based on computer generated reproductions of the applicable Disclosure Statement Form.
- (b) Offerors are required to file Disclosure Statements as follows:
- (1) Original and one copy with the cognizant ACO or cognizant Federal agency official acting in that capacity, as applicable; and
- (2) One copy with the cognizant Federal auditor.
- (c) Amendments and revisions shall be submitted to the ACO or agency official acting in that capacity, as applicable, and the Federal auditor of the currently cognizant Federal agency.

# 9903.202-6 Adequacy of Disclosure Statement.

Federal agencies shall prescribe regulations and establish internal procedures by which each will promptly determine on behalf of the Government, when serving as the cognizant Federal agency for a particular contractor location, that a Disclosure Statement has adequately disclosed the practices required to be disclosed by the Cost Accounting Standards Board's rules, regulations and Standards. The determination of adequacy shall be distributed to all affected agencies. Agencies are urged to coordinate on the development of such regulations.

# 9903.202-7 [Reserved]

## 9903.202-8 Subcontractor Disclosure Statements.

- (a) The contractor or higher tier subcontractor is responsible for administering the CAS requirements contained in subcontracts.
- (b) If the subcontractor has previously furnished a Disclosure Statement to an ACO, the subcontractor may satisfy the submission requirement by identifying to the contractor or higher tier subcontractor the ACO to whom it was submitted.

(c)

- (1) If the subcontractor considers the Disclosure Statement (or other similar information) privileged or confidential, the subcontractor may submit it directly to the ACO and auditor cognizant of the subcontractor, notifying the contractor or higher tier subcontractor. A preaward determination of adequacy is not required in such cases. Instead, the ACO cognizant of the subcontractor shall
- (i) Notify the auditor that the adequacy review will be performed during the postaward compliance review and, upon completion,
- (ii) Notify the subcontractor, the contractor or higher tier subcontractor, and the cognizant ACOs of the findings.
- (2) Even though a Disclosure Statement is not required, a subcontractor may
- (i) Claim that CAS-related reviews by contractors or higher tier subcontractors would reveal proprietary data or jeopardize the subcontractor's competitive position and
- (ii) Request that the Government perform the required reviews.
- (d) When the Government requires determinations of adequacy or inadequacy, the ACO cognizant of the subcontractor shall make such recommendation to the ACO cognizant of the prime contractor or next higher tier subcontractor. ACOs cognizant of higher tier subcontractors or prime contractors shall not reverse the determination of the ACO cognizant of the subcontractor.

# 9903.202-9 Illustration of Disclosure Statement Form, CASB-DS-1.

The data which are required to be disclosed are set forth in detail in the Disclosure Statement Form, CASB-DS-1, which is illustrated below:

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

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#### FORM CASE DS-1 IREV 2/96)

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#### GENERAL INSTRUCTIONS

- Amondments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
- 11. Each amendment, or set of amendments should be accompanied by an amended gover shoet findicating revision number and effective date of the changel and a signed certification. For all resolverissions, on each page, insert "Revision Number" and "Effective Date." in the loan Description black; and, insert a revision mark (e.g., "R\*) in the right hand margin of any line that is revision. Completely businessed Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
  - Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
    - A. New Congrectors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903-202-1.
    - 8. Existing Contraction. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB 05-1), such disclosure shall remain in effect until the cumbactor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903, 202-3. Minor amendments to an existing DS-1 ray continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASB DS-1) not later than the heginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		CONTINUATION SHEET  NAME OF REPORTING UNIT		
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C	DST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
0.1	Company or Reporting Unit.	
	Name	
	Street Address	
	City, State, & Zlp Code	
	Division or Subsidiary of (if applicab)	le)
0.2	Reporting Unit: (Mark one.)	
	8.1. Corporate Home Offi 2. Intermediate Level H	
0.3	Official to Contact Concerning this Stateme	
	Name and Title	
	Phone number (including area code :	and extension)
0.4	Statement Type and Effective Date:	
	A. (Mark type of automission, It (a) Original Statement (b) Revised Statement	
	B. Effective Date of this States	sent/Revision:
0.5	Statement Submitted To (Provide office non extension):	ne, location and telephone number, include area code and
	(a) Cognizant Federal Agency:	
	(b) Cognizant Federal Auditor:	
		CERTIFICATION
	revision, is the complete and accurate disclo	nd belief this Statement, as amended in the case of a issue as of the above date by the above-named i, as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-679.
		(Name)
	-	(Title)
	THE PENALTY FOR MAKING A FALSE STATEME	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BDARD	PART I - GENERAL INFORMATION			
REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
R	em description			
P.	rt I Instructions			
unit. "Government CAS Covered Sa	the most recently completed fiscal year of the reporting lea" includes sales under both prime contracts and I Soles" includes intracorporate transactions.			
Type of Susmess Entity of Which the Reporting Unit is a Part, (Mark one.)				
A. Corporation B. Partnership C. Propoletomhip D. Not for-profit organiza E. Joint Varnare F. Federally Funded Rase Y. Other (Specify)	tion such and Development Center (FFRDC)			
Predominant Type of Government Sales, (Mark one.) 3/				
A. Monufacturing B. Bennach and Develop C. Construction D. Services Y. Other (Specify)	ment			
Annual CAS Covered Government Sales as Precentage of Total Sales (Government and Commercial), (Mark one. An estimate is permitted for this section.) If				
A. Less than 10% 8. 10%-50% C. 51%-80% D. 81% 95% E. Over 95%				
Pescription of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark thappropriate finels) and if more than one is marked, explain on a continuation sheet.): 1/				
	ess der			
8. C. D. Y.	Actual costs - Proces  Actual costs - Proces			

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

Cus	I MCCOOMITING STRINGSHIDS COVERS	Training and and training and and an articular and articular and articul			
P	DISCLOSURE STATEMENT LEGUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
No.	Item description				
1.5.0					
	List on a continuation sheet, the types of memorandum records and identify the m records.	f costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting			
1.6.0	<u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: [Mark all that apply and if mose than one is marked, describe on a continuation sheet the major cost groupings, organizations, or other criteria for using each marked technique.]				
1.6.1	Incurred costs.				
	A. Specifically identi accounting record	ified and recorded separately in the formal financial ds.			
	Identified in separately maintained accounting records or workpapers.				
	<ul> <li>diamtifiable through use of less formal accounting techniques that parmit audit verification.</li> </ul>				
	D Determinable by other means. 1/				
1.6.2	Estimated costs.				
		nd description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.			
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates			
	C 0#er. 1/				
1.7.0	Fiscal Year: (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.)				
1.7.1		(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified a continuation sheet.)			
	3/ Describe on a Continuation Sheet.				

FORM CASB DS-1 (REV 2/96)

1 . 2

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART 8 - DIRECT COSTS  NAME OF REPORTING UNIT				
Item No.	Item description					
	Part II.	lexinactions				
	This part covers the three major categories of direct costs, i.e., Girect Materiol, Direct and Other Direct Costs.					
	contractor should disclose practices based on its charged directly to Federal contracts or similar or Other Direct Costs. For exemple, a contractor meature as "Direct Material" for purposes of pricin for cost reimbursement, etc.; some other contract	and objectives an Direct Material, Direct Labor, or any change or classify purchased labor of a direct g proposals, requests for progress payments, claims from may classify the same cost as "Direct Labor." so circumstances, it is expected that each contraction				
2.1.0	Description of Direct Material. Direct material as used here is not limited to those items of material actually incorporated who the end product; they also include material, consumptio supplies, and other costs whon charged to Federal contracts or similar cost objectives as Direct Material. (Describe on a continuation sheet the principal disasses or types of material and survices which are charged so direct materials group the material and service costs by those which are incorporated in an end product and those which are not.)					
2.2.0	Method of Charging Birect Material,					
2.2.1	Direct Charge Not Thousab, an Inventory Account at: (Mark the appropriate livels) and if more than one is marked, explain on a continuation sheet.)					
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 3/				
2.2.2	Changed Direct from a Contractor-owned Inventory Account at: (Mark the appropriate live(s) and if more than one is marked, explain on a configuration sheet.)					
	A. Standard costs 3( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Otheris) 1) Z. Not applicable					

3/ Describe on a Continuation Sheet.

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS			
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Ham description					
2.3.0	Timing of Charging Direct Material. (Mark the appropriate lines) to indicate the point in time at which direct material are charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet.)					
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective			
2.4.0	Variances, from Standard Costs for Direct Material, IDo not complete this item unless you use a standard cost method, i.e., you have marked Like A of item 2.2.1, or 2.2.2. Mark the appropriate linetist in items 2.4.1, 2.4.2, and 2.4.4, and if more than one line is marked, explain on a continuation short.)					
2.4.1	Type of Variance.					
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/				
2.4.2	Level of Production Unit used to Accumulate Variance, Indicate which level of production unit is used as a basis for accumulating material variances.					
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s) 3/				
2.4.3	Michael of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.					
2.4.4	Bevisions, Star	adard costs for direct materials are	revised:			
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually			
	1/ Describe on	a Continuation Sheet.				

FORM CASS DS-1 (REV 2/96)

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	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679		NAME OF	REPORTING UP	NT
tem No.	herr	description		
2.5.0	Method of Charging Direct Librar: (Mark the as show how such labor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, is order so develop direct to	stracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the oringinal
			Americans in Severe	
	1	Manadastaring	Direct Labor Catago	
		Buntaine	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncompensated	-	_	1-0-0
	overtime hours included in computation 1/	-		-
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-
	D. Standard costs/rates 1/			
Y. Otherisi 1/ Z. Labor cartegory is not applicable			-	
		-	-	
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	items 2.6.1, 2.6.2	and 2.6.4, If	nore than one is
		93	Direct Labor Categor	
		Membershing	Engineering	Other Direct
	A. Rate			
			The same	
	A. Rate B. Efficiency C. Combined (A and B)			******
	B. Efficiency C. Combined (A and B)			
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/			===
	B. Efficiency C. Combined (A and B)			$\equiv$
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is			=

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

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3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS  NAME OF REPORTING UNIT					
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT				
tem No.		Item d	lescription					
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same				
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Treatment of Costs of Specified Functions, Elements of Cost, or Transactions, (for each of the functions, elements of cost or transactions listed in trems 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are n applicable to you. Also, specify the nomelal of the indirect poolisi las lated in 4.1.0, 4.2.0 and 4.3,0) for each function, element of cost, or transactions coded 5 or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct and indirect ablocations are made.)						
		Treatment Code						
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direct. F. Indirect only Y. Other(s) 1/ Z. Not applicable	ct/Sometimes indirect				
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi				
	- Gal	Cash Discounts on Purchases	-					
	(b)	Freight in	2.5					
	(c)	Income from Sale of Scrap	_3					
	540	Income from Sale of Salvage	-	30-12-12-12-12-12-12-12-12-12-12-12-12-12-				
	(e)	Incoming Material Inspection (receiving)	_	-				
	(11)	Inventory adjustment	_					
		Purchasing	-					
	191							

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)	
	(a) Incentive Componsation	Proces:		
	(b) Holiday Differential (Priemium Pay)	-		
	(c) Vacation Pay	*****		
	(d) Overtime Premium Pay			
	(c) Shift Premium Pay			
	(f) Pension Costs	_		
	(g) Post Retirement Benefits Other Than Pensions	-		
	(h) Health Insurance	ATT.		
	61 Life Insurance	5012		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	0.00		
	60 Sick Leave			
	1/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT CO: NAME OF REPORTING UNIT			
Item No.		Item description				
3.2.3		ements of Cost, os - Miscellancous	Treatment Code	Name of Poolisi		
	tat	Design Engineering (in-house)		_		
	(6)	Drufting (in-house)				
	601	Computer Operations (in-house)		_		
	(d)	Contract Administration	2.055			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Sinished product)				
	(g)	Line for production) Inspection				
	(th)	Packaging and Preservation	-			
	60	Preproduction Costs and Start-up Cost				
	0	Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)	_			
	tm0	Purchased Labor of Direct Nature (off premises)				
	(n)	Reamangement Costs	-			
	tol	Rework Costs				
	fol	Royalties	-	Central		
	(q)	Scrap Work	-	-		
	0:1	Special Test Equipment		-		
	fsl	Special Tooling	-			
	(1)	Warranty Costs				
	(w)	Rental Costs	_			
	(v)	Travel and Subsistence				
	(m)	Employee Severance Pay				
	(x)	Security Guards				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or more than one basis
  (busches and indirect employees)
  Z. Feel not applicable

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscuried to final cost abjectives without any intermediate ablacations. A supposed or business such may have only a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used for abscuring such pools expenses to Federal contracts or single cost depictives. Also, for each of the pools indirect in [the major functions, activities, and elements of cost included, and [b] the make up of the abscurion between Use a continuation sheet if additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.			Herr	description	
4.1.0	Continued.				Allocation Base Code
	2.	<u></u>			-
		(10)	Major functions, actività elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For e g such pooled expenses to olisi selected, indicate (a) (b) the make up of the alio fits included? If a total con-	Fedoral contracts or similar the major functions, cartion base(s). For example, st input base is used, is the
	200				Allocation
	Sing	e Post	Containing G&A Expenses	Only	Base Code
	100				_
	tai		or functions, activities, and nents of cost included:		
		3 <del></del>			
	(ы)	Des	cription.Wake up of the alk	cation base:	
	1				

# COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
		Item description			
2.0	Continued. Single	Pool C	ontaining Both G&A and N	on-G&A Expenses	Allocation Base Code
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Desce	iption/Make up of the allo		
	Spec	ist Affac	ations		Allocation Base Code
	1.	_			
		(a)	Major functions, activity elements of cost include	es, and ed:	
				<del></del>	
		(b)	Description/Make up of		
	2	-,			
		\$a0	Major functions, activit elements of cost includ		
	1	699	Description/Make up of	the allocation base:	

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sinter in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not it additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ters No.	la la	nm description			
4.4.0	costing rates are used to change costs of service of our pools flate Code A in Column (3) of ten 6.3. Smalls and if more than one is marked, explain on a A. Provised to upon on the b	basis of charges made, at least once aroundly			
	B. All charged or credited to Y. Otherts 1/ Z. Service center is not appl	indirect cost pools) at least once annually Ecable to reporting unit			
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.			
	establishing a separate indirect cost pool, aflocation other than the normal full sate for that pool. In the rate" or "more than full sate" should be used to de-	precise in special situations where, in fau of no in mode from an entablished everhead or GSA pool et a rail is case of such a special effection, the terms "less than ful suchs the practice. The terms do get apply to situations a sequential indirect cost pool and base are used and the rate is.			
	For each of the transactions or costs folial below, enter see of the foliating codes to indicate year indirect cost affection prectice with respect to that suntaction or cost. If Code A, full rate, is entered, identify on a confiscation shout the positiol expected under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes B or C, loss than or more than the full rate, is entered, describe on a continuation short thinger types of expenses that are covered by such a rate.				
	Rate Code				
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit			
	Transection or Cost to Which Indicest Costs May be Allocated	Rute Code			
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>			
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-			
	ligit between performance transfers will be seen and the between performance in Makes indicate on a confidencial on the cost of the beside used by you as transferred as change, the cost or price of interespendictional.				
	transfers to Federal contracts or objectives. If the charge is based whether the transferor's GSA ray (i) Other transactions or costs librar fine it there are other transactions.	d on cost, indicate passes are included.) or Code B or C on this o or cissts to which			
	either leas than full note or more a applied. List such transactions or continuation sheet, and for each types of expenses covered by sur	r costs on a describe the major			

FORM CASB DS-1 (REV 2/96)

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	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
tem Vo.			Item d	em description		
4.6.0	requirements	for the a scable mu &D and I	flocation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are		
	Α.	-	Allocated to Federal contra composite pool with G&A	acts or similar cost objectives by means of a expenses.		
	<ol> <li>Allocated to Federal contracts or similar cost objectives by means of a separate pool.</li> </ol>					
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the		
	Y Other 1/					
	Z Not applicable					
4.7.0	Cost of Capital Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)					
	<ul> <li>On a book identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as the Socilities to which it relates.</li> </ul>					
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)			
	C.	<ul> <li>By the "alternative aflocation process" described in instructions for Form CASE-CMF.</li> </ul>				
	z.	-	Not applicable.			
	1					
	1/ Describe	e on a Co	ntinuation Sheet.			

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit-the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for separately 9. Applied to groups of screets with similar service lever.

C. Applied to groups of screets with similar service lever.

Y. Other or more than one method (1)

C. Raddaul value is estimated but not deducted an accordance with the provisions of 48 CRS 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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	COST ACCOUNTING STAN	PART	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	DISCLOSURE STAT REQUIRED BY PUBLIC LA		NAME OF REPORTING UNIT				
tem fo.		Item e	tesoription				
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value	
	Asset Category		Code (1)	Code (2)	Code	Code (5)	
	(a) Land improven	vents					
	(b) Building		1	1	-	-	
	(c) Building improv		-	_	-	-	
	(d) Leasehold imp		-	_	_		
	(e) Machinery and		_		-	-	
	(f) Furniture and		-	_	-	-	
	(g) Automobiles a (h) Data processin			-	-	-	
		structure costs		_	_	_	
	6) Patterns and d		-	-		-	
	(k) Tools	FC 9	-			100	
		ble must categories			_	-	
	enumerate on	es are used and a continuation sheet					
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter					
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (	
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting a	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for fin- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Destrection Practices for the same for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for 1 the same for conting Feder or (III) on each item under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (8) on each line under Foonplice this item.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Continu. Financial Accounting as all contracts as for fin mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch ilon sundar Fi complete film intm.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val income Tass (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract of the minorial Accounting at the contract of the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the contract of the the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the contract of the the contract of the cont	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.		them d	escription			
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark s a continuation sheet.)		
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the		
		Taken into consideration i where trade in is involved		on cost basis of the new items,		
1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account		
1	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)		
	Cust	Α.	Expressed	B. Copitalized		
1	(a) Freight	in	-			
	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		10		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?			
	1) Procede on a Comp	Constant Phase				

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit er amount capit erice life years upp or moss pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep	5	gregate dollar amount capitalized

# COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.		Item d	escription			
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to nd if more than one is marked, explain on a			
	Α	When actual payments are	made directly to employees			
	8	When accrued (book acon.	al or funds set aside but no trust fund involved)			
	C	When contributions are made to a nonforfeitable trust fund				
	D	Not charged				
	Y	Otherisi 1/				
	z	Not applicable				
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement retrinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than			
	A	Actual payments made				
	B	Accrued amounts on the b	asis of past experience			
	c	Not charged				
	Υ.	Otheris) 1/				
	z	Not applicable				
6.4.0	Incidental Receipts. (Mark the appropriate line(a) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)					
	^-	The entire amount of the a which related costs have t	eceipt is credited to the same indirect cost pools to seen charged			
	B	related part of the receipt	ecuipt includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other			
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTIN	G STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Item description					
6.5.0	Proceeds from Employee Weltzre Activities. Employee welfare activities include all of those activities set forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting 5 the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power				
	B	Same as above, except th	e proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at lo which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D	Proceeds are credited to 0	Other (Miscellanesus) Income			
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DESC	LOSURE	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT			
hem No.	Ham description						
	Peri VII Instructions						
	This part covers the measurement and assignment of costs for employee persions, post septements benefits other than pensions ofculding post entirement health benefits, certain other types of deferred compensation, and insurance. Some organizations may recur all of these costs at the corporate or human offices level, while others may focus them at subordinate organizational levels. Sail others may insure a portion of these costs at the corporate level and the balance at subordinate organizational levels.  Where the segment deporting until does not directly incur such costs, the segment should, or a continuation sheet, sterrify the organizational onlike that lecture and records such costs, and should require that entity to complete the applicable performs of this Part VII. Each such entity is to fully disclose the methods and techniques used to measure, assign, and effects such costs to the segment(s) performing fredered contracts or similar cost objectives. Recensary explanations required to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes proxitions or procedures for the types of costs covered in this Part VII or incurs and then allocates these costs to its segments, the home office may complete this Part VII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4.,  Pension Plons with Costs. Charsed to Federal Contracts, Identity the types and number of purplier.						
7.1.0							
	plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable lisel and enter number of plans.)  Number of						
			Type of Pension Plan				
	1				Plans		
		Define	ed-Contribution Plan (Othe	r than ESOPs (see 7.5.0))	Plans		
	^	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans		
	^	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2. DeSn	Non-Qualified Qualified ed-Genefit Plan	r then ESOPs (see 7.5.0H	Plans		
	A.	1. 2.	Non-Qualified Qualified ad-Benefit Plan Non-Qualified	r than ESOPs (see 7.5.0l) and assigned on accross basis	Plans		
	A.	1. 2. DeSn	Non-Qualified Qualified ed-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured	and assigned on account banks and assigned on each			
		1. 2. DeSn	Non-Qualified Qualified ad-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-as-you-go) bed Qualified	and actigned on accrual basis and actigned on each a			
	A.	1. 2. De¶n 1.	Non-Qualified Qualified ed-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-sa-you-go) bea Qualified a. Trusteed (Subject to	and assigned on account banks and assigned on each			
	B.	1. 2. De¶n 1.	Non-Qualified Qualified ed-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-a-you-qu) bed Qualified a. Trusteed Subject to b. Fully-incurred plan if requiremental treats c. Collectively bacquis	and assigned on account bank and assigned on each a ERISA's minimum funding requirements)	Plans		
	A. B.	1. 2. De¶n 1.	Non-Cualified Qualified ad-Benefit Plan Non-Gualified a. Costs are measured b. Costs are measured (pay-a-you-qo) bai Qualified a. Trusted (Subject to b. Fully-insured plan (if requiremental) trusts	and assigned on accessed basis and assigned on each a ERISA's minimum funding requiremental accept from ERISA's minimum funding d as a defined-contribution plan	Plans		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		NAME OF REPORTING UNIT				
Item No.		Hem d	lescription				
7,1,1	General Plan I Information:	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	A. The pion name					
	<ol> <li>The Employer Identification Number (EM) of the pier appears as reported on IRS Form 5500, if any</li> </ol>						
	C.	C. The plan number as reported on MS Form 5500, if any					
	D.	[10] [10] [10] [10] [10] [10] [10] [10]					
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment					
	F.						
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each needs information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:				
	A. <u>Accused Cont Method</u> , klerifly the actualist cost method used, including the cost method is used to value an idlary benefits, far each plan, include the method used to determine the excessive value of assets. Alor, if applicable, include whether norms cost is developed as a lie daily amount or as a level percent of salary. For plane listed under 7.1.0.8.1.b., enter "pay of year-on".						
	B. <u>Actually Assumptions</u> . Describe the events or conditions for which significant actuable enterprises are made for each plan. Do see include the current current's values of the assumptions, text provide a description of the lasts used for factorishing these entereds value. Also, describe the citaria used to evaluate the validaty of an actuaried externation. For plans listed under 2.1.3.6.1.5. active "not optionable".						
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., series "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
	DISCLOSURE SYATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
ltem No.		Hem c	fescription			
7.2.0	Pest-retirement Benefits (1985) Other than Pensions lincholing post-retirement health care benefits) Charged to Federal Contracts, Identify the accounting method used to determine the costs and the number of 1985 plans whose costs are charged to Federal centracts or similar cost objectives. Whate retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)					
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	i				
	C. Purchased Insurance from unrelated Insurer					
	D. Purchased Incurance from Captive Incurer					
	E. Self-Insurance lincluding insurance					
	obtained through Captive Insurer)					
	F. Terminal Funding					
	Y. Other 1/					
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A. The plan name					
	<ul> <li>The Engloyer Identification Number (EIK) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number at reported on IRS Form 5500, If any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment					
	F. Are benefits provided pursuant to a written plan or an established practice? If ectablished practice, briefly describe.					
	G. If this PRS plan is foted under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRS plan is fieted under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program proper this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.					
	1/ Describe	on a Continuation Sheet.				

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD			1	AND INSURANCE COST				
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п		
Item No.			Ite	em description					
7.3.0	Descrives Group Insurance Charged to Federal Contracts or Similar Cost Observives, Does y organization provide group insurance coverage to its employees? Undudes coverage for life sungical, medical, disability, section1, and similar plans for both active and retired employees the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)  B. No Groceed to Item 7.4.0)						ege for life, hospital		
7.3.1	Employee Group Ins. Efe, hospital, surgice employeest, provide Iff there are not mor information for all the insurance plans, into aggregate account for	Employee Group Insurance Programs. For each program that covers a category of insured risk in p. Ite, hospital, surgical, medical, disability, accident, and circiar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below iff there are not more than three policies or self-insurance plans that comprise the program, posside information for all the policies and self-insurance plans. If there are more that three policies and self-insurance plans are more that three policies and self-insurance plans and self-insurance plans that the program continues and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for the program that owers each category of insured risk identified.)							
	Description of	of Employee Ga	oup Insura	nce Program					
	Podicy or Ent- Journation Plan	Court Accommendation (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)		
		- 0	Column (1)	- Cost App	amulation				
	Enter Code A	A. B. or Y. as as	propriate.						
	B. Cose	s are accumulat s are accumulat r 1/							
	Column (27 - Cart Basis								
	Enter code A	, B, C, or Y, as	appropria	ite.					
	B. Self-	hased Insurance hased Insurance r 3/			10.00				
	1/ Describe on	a Continuation	Sheet,						

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
turn No.	Num	description				
7.3.1	Continued.					
	Column (2) - Includes Helicos					
	Enter code A. R. C. or Y. at appropriate.					
	A. No, does not include benefits for retirers.  9. Yes, PRS bonefits for retirees that are a part of a policy or coverage for both active employees.					
	get referens are reported here instead of 7.2.0.					
	C. Yes, PRS bonofits for retirees are a part of a PHS plan previously reported under 7.2.0.					
	Y. Other 1/					
	Column (4) - Purchased Insurance Sating Sects					
	For each plan Ested onter code A. R. C. Y, or Z, as appropriate.					
	A. Retrospective Rating (also called experience rating plan or retention plans.					
	B. Manually Rated					
	C. Community Reted					
	Other, or more than one type 1/  Z. Mot opplicable.					
	The state of the s					
	Coheren (5) - Projected Assesses Lass					
	for each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased incurance.  8. Self-incurance costs are based on the contractor's experience, relevant industry experience, and					
	<ol> <li>Self-transver costs are based on the contractor's experience, relevant industry experience, and principated conditions in accordance with accordance principles.</li> </ol>					
		represent the projected average lasts for the period.				
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column 16) - Immunece Administration Economics					
	For each self-intervel group plan, or the self-invared person of purchased intersects, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost pool(s).					
		and allocated to cost objectives either at the argment end/or				
100		on method on a Continuation Short). led in indirect exet pool(s). (Describe pool(s) on a				
	Communion Short)					
		third party. (Describe accumulation and affectation process or				
	e Continuation Short).					
	Y. Other 1/ Z. Not applicable					

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

VII - 6

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Hern No.	Item description					
7.4.0	Deterred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? [Mark one.]					
	A	Yes (Complete from 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, provide the following information:				
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	Sindicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch sovide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost ornitruction where. (If there are not more than those serie are more than these plans, information should be count for at least 80% of these deterned business units:			
	A.	Description of Man.				
	Stock Options     Stock Appreciation Rights     Gash Incentive     Other (explain)					
	8.	Method of Charging Costs to For	deral Contracts or Similar Cost Objectives.			
	3633	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded it a employee (pay-as-you-go)			
		a. Omer texpans				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee Stock Ownership Hans (ESOPs). Does your organization make contributions to fund ESOI that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)					
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A. The plan name					
	8.					
	c.	C. The plan number as reported on IRS form 5500, if any				
	D.	D. Indicate where costs are accumulated: (1) Home office (2) Segment  1				
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If assistanted practice, briefly describe.				
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.				
	H. <u>Valuation of Stack or Non-Cash Assets</u> . Are the plan assets valued on the basis or readily determinable market prior? If yes, indicate the basis for the market value, no, indicate how the market value is determined for those assets that do not have readily determinable market price.					
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST				
DISCLOSURE SYATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF RE	PORTING UNIT				
item No.	Hem	description					
7,6.0	Warker's Compensation, Liability, and Property Incurance, Does your organization have insurance coverage regarding worker's compensation, Subility and property insurance?  A						
	B No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insurance Coverage,						
	information before on a continuation sheet using the codes described before: Iff there are not more than three policies or self-insurance plans that are applicable to the line self insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in aggregate account for at least 80 percent of the costs allocable to this segment or business unit teach line of insurance identified.)  Description of Line of insurance Coverage:						
	Crediting Self-Resource of Dividends Projected Incurrence						
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) — Cost Bosis						
	Enter code A, B, C, or Y, as appropriate.						
	Perchased Insurance from unrelated third party     B. Self-insurance     C. Purchased Insurance from a captive insurer     Y. Other 31						
	1/ Describe on a Continuation Sheet.						

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTS	NG UNIT			
Item No.	Item description						
		Type of Expenses or Name of Pos	of of Expenses				
83.1	Directly Allos	cated					
	1.						
	(a) Major functions, activities, and elements of cost include:						
	- 20		-				
	Major functions, activities, and elements of cost include:						
			Charles or Cost French				
			-				
8.3.2	Homogeneous Expense Pools		Allocation Base Code				
	1.			-			
	(a)	Major functions, activities, and e	lements of cost include:				
	61	Description/Make up of the alloca	ation base:				
			_				
	2.			1200			
	(a)	Major functions, activities, and e	lements of cost include:				
	tho	Description/Make up of the afloc	etion bases				
	100	Decorption water up of the moc	and Marks				
	1						

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

io.		Harn description	43141414		
8.3.3	Fesiquel Exc	osciel.	Affocation Bass Code		
	(4)	Major functions, artivities, and elements of cost	include:		
		Description/Make up of the allocation base			
1.4.0	office, identi	approps. If there are normally transfers of expense by on a continuation sheet the classification of the s	s from reporting units to this home repense and the name of the recording		

FORM CASE DS-1 (REV 2/96)

VIII - 4

COST	ACCORD	BATTER	STANSAFETS.	BOARS
			STATEMENT	

CONTINUE INSTRUCTION

- PECCUSORS SALEMANT

  TO COMMISSION OF THE SALEMAN SALEM
- 2. Rept left the Statement process growth information determine near reporting unit le g , separate. Contracts or other interesting feath force effect, or a business unit. Part in through Will partie to five appear or an extendit force effect, or a business unit. Part in through Will partie to five appear or in the parties by the appear or business under forced parties extendit power as unable contract, and effect parties extendit parties with the parties of each text or specially increased by a filter of they and extendit on the one of contract parties of the time of extent and extendit on the or contract parties of extent of the contract of the time of the original or of the contract of the
- Reph. regiment or bestiness out? NSU/red to displace the durit accounting pointains, should complete the Contr. Short, the Certification, and Peris I francis; VII.
- compass are Good Dates, are commons, and Paris I Parispo XI.

  6. Explored after simples to distinct the sent amount of paratime for expressing and distinct of the common simple of the sent and the sent of the Common sent of the sent o
  - S. The Statement must be slowed by an authorized alphabay of the exporting and,
- The Giselanus Estement disuld be assumed by meting the oppositely line or inserting the applicable letter code which identifies the regimen's incenting unified cost accounting practices.
- 7. A synter of geneties in the Sistement was need native province applies more specific. The previously that the statement of the province of the province
- 6. When the cost accounting practice before disclosed is clearly set fresh in the contractor's electing winter accounting publicles and procedures, but the deciment was be used on a surfaced or when a restriction of the remarkers. The stort years in the contract procedure of the first publicles, the stort years in the procedure of the first all accounting policy under procedures shoulded social that disclosed the size of the statement of the statement of the American policy of the strength of the strength policy of the strength of the strength policy of the strengt
- Biodiscure Statements must be amended when cost accounting procision are changed to commiss in were chall or when procisions are changed with an extract incomising of the Biosentimes (Most are 48 CFR 5583-262-5).

COST	ACCOUNTING ST	TANDARDS	BOARD
	DISCLOSURE S	TATEMENT	
40.0	OURDED BY NUMBER	ICH NINE SON	47.74

### GENERAL INSTRUCTIONS

- Amondments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
- 11. Each amendment, or set of amendments should be accompanied by an amended gover shoet findicating revision number and effective date of the changel and a signed certification. For all resolverissions, on each page, insert "Revision Number" and "Effective Date." in the loan Description black; and, insert a revision mark (e.g., "R\*) in the right hand margin of any line that is revision. Completely businessed Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
  - Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
    - A. New Congrectors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903-202-1.
    - 8. Existing Contraction. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB 05-1), such disclosure shall remain in effect until the cumbactor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903, 202-3. Minor amendments to an existing DS-1 ray continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASB DS-1) not later than the heginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-1 (REV 2/96)

COST ACCOUNT	ITING STANDARDS BOARD	CONTINUATION SHEET		
DISCLO	SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPO	ORTING UNIT	
tem 4o.	Item	description		
+				

C	DST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION				
0.1	Company or Reporting Unit.					
	Name					
	Street Address					
	City, State, & Zlp Code					
	Division or Subsidiary of (if applicab)	le)				
0.2	Reporting Unit: (Mark one.)					
	8.1. Corporate Home Offi 2. Intermediate Level H					
0.3	Official to Contact Concerning this Statement.					
	Name and Title					
	Phone number (including area code :	and extension)				
0.4	Statement Type and Effective Date:					
	A. (Mark type of automission, It (a) Original Statement (b) Revised Statement					
	B. Effective Date of this States	sent/Revision:				
0.5	Statement Submitted To (Provide office non extension):	ne, location and telephone number, include area code and				
	(a) Cognizant Federal Agency:					
	(b) Cognizant Federal Auditor:					
		CERTIFICATION				
	revision, is the complete and accurate disclo	nd belief this Statement, as amended in the case of a issue as of the above date by the above-named i, as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-679.				
		(Name)				
	-	(Title)				
	THE PENALTY FOR MAKING A FALSE STATEME	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001				

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
R	em description
P.	rt I Instructions
unit. "Government CAS Covered Sa	the most recently completed fiscal year of the reporting lea" includes sales under both prime contracts and I Soles" includes intracorporate transactions.
Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)
A. Corporation B. Partnership C. Propoletomhip D. Not for-profit organiza E. Joint Varnare F. Federally Funded Rase Y. Other (Specify)	tion such and Development Center (FFRDC)
Predominant Type of Coverement Sales, IM	lark one.J 3/
A. Monufacturing B. Bennach and Develop C. Construction D. Services Y. Other (Specify)	ment
Annual CAS Covered Government Sales as (Mark one. An estimate is permitted for this	Percentage of Total Sales (Government and Commercial), s section.) 1/
A. Less than 10% B. 10%-50% C. 51%-80% D. 81% 95% E. Over 95%	
Description of Your Cost Accounting System appropriate line(s) and if more than one is n	n for Government Contracts and Subcontracts. (Mark the rorked, explain on a continuation sheet.) 1/
	ess der
8. C. D. Y.	Actual costs - Proces  Actual costs - Proces

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

Cus	I MCCOOMITING STRINGSHIDS COVERS	Training and and training and and an articular and articular and articul
P	DISCLOSURE STATEMENT LEGUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	No 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	Item description
1.5.0	Identification of Differences, Between Co	entract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the m records.	f costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	eimburnable as alloweble costs under the terms and ed as follows: (Mark all that apply and if more than one is it the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identi accounting record	ified and recorded separately in the formal financial ds.
	B. Identified in separ	eately maintained accounting records or workpapers.
	C identifiable through	gh use of less formal accounting techniques that permit audit
	D Determinable by	other means. 1/
1.6.2	Estimated costs.	
		nd description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates
	C 0#er. 1/	
1.7.0	Fiscal Year: (Spec reporting purposes, e.g., 1/1 to 12/31.)	cify twelve month period used for financial accounting and
1.7.1		(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified a continuation sheet.)
	3/ Describe on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

1 . 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART 8 - DIRECT COSTS  NAME OF REPORTING UNIT					
Item No.	ltem e	lescription					
	Part II.	lexinactions					
	This part covers the three major categories of direct costs, i.e., Direct Materiol, Die and Other Direct Costs.						
	contractor should disclose practices based on its charged directly to Federal contracts or similar or Other Direct Costs. For exemple, a contractor meature as "Direct Material" for purposes of pricin for cost reimbursement, etc.; some other contract	and objectives an Direct Material, Direct Labor, or any change or classify purchased labor of a direct g proposals, requests for progress payments, claims from may classify the same cost as "Direct Labor." so circumstances, it is expected that each contraction					
2.1.0	actually incorporated into the end product; they costs when charged to Federal contracts or simil continuation sheet the principal classes or types	used here is not limited to those items of material also include material, consumptio supplier, and other ar cost objectives as Direct Material. Becambe on a of material and sankes which are charged to direct those which are incorporated in an end product and					
2.2.0	Method of Charging Direct Material,						
2.2.1	Direct Charge Not Though an inventors Account at: (Mark the appropriate lines) and if more than one is marked, explain on a continuation sheet.]						
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 3/					
2.2.2	Changed Direct from a Contractor-owned Inventor more than one is marked, explain on a continuati	ey Account at: (Wark the appropriate Knets) and if on sheet.)					
	A. Standard costs 3( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Otheris) 1) Z. Not applicable						

3/ Describe on a Continuation Sheet.

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS		
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hern d	lescription		
2.3.0	direct material	ging Direct Material. (Mark the ap are charged to Federal contracts of on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is		
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective		
2.4.0	standard cost a	nethod, i.e., you have marked Lin	<ol> <li>IDo not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate ore than one line is marked, explain on a continuation.</li> </ol>		
2.4.1	Type of Varians	e.			
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/			
2.4.2	Level of Production Unit used to Accumulate Variance, Indicate which level of production unit is used as a basis for accumulating material variances.				
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s) 3/			
2.4.3	Method of Disp of, the dispositi	esing of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency		
2.4.4	Bevisions, Star	adard costs for direct materials are	revised:		
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually		
	1/ Describe on	a Continuation Sheet.			

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UP	NT			
tem No.	herr	description					
2.5.0	Method of Charsing Direct Listor: (Mark the appropriate Snels) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than online is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rate that are, or will be applied to Monufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor conts.						
			Americans in Severe				
	1	Manadastaring	Direct Labor Catago				
		Buntaine	Engineering	Other Direct			
	A. Individual/actual rates						
	B. Average rates - uncompensated	-		1-0-0			
	overtime hours included in computation 1/	-		-			
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-			
	D. Standard costs/rates 1/						
	Y. Other(s) 1/			-			
	Z. Labor category is not applicable		-	-			
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	items 2.6.1, 2.6.2	and 2.6.4, If	nore than one is			
		93	Direct Labor Categor				
		Membershing	Engineering	Other Direct			
	A. Rate						
			The same				
	A. Rate B. Efficiency C. Combined (A and B)			******			
	B. Efficiency C. Combined (A and B)						
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/			===			
	B. Efficiency C. Combined (A and B)			$\equiv$			
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is			=			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS					
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT					
tem No.		Item description							
3.1.0	Describe on a purpose, in the	Criterio for Determining How Costs are Charged to Federal Contracts Or Similar Cost Objectives, Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives.							
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as In section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes					
		Treatment Code							
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direct. F. Indirect only Y. Other(s) 1/ Z. Not applicable	ct/Sometimes indirect					
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi					
	- Gal	Cash Discounts on Purchases	-						
	(b)	Freight in	2.5						
	(c)	Income from Sale of Scrap	3-3						
	540	Income from Sale of Salvage	-	30-12-12-12-12-12-12-12-12-12-12-12-12-12-					
	(e)	Incoming Material Inspection (receiving)	_	-					
	(11)	Inventory adjustment	_						
		Purchasing	-						
	191								

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)	
	(a) Incentive Componsation	Proces:		
	(b) Holiday Differential (Priemium Pay)	-		
	(c) Vacation Pay	*****		
	(d) Overtime Premium Pay			
	(c) Shift Premium Pay			
	(f) Pension Costs	_		
	(g) Post Retirement Benefits Other Than Pensions	-		
	(h) Health Insurance	ATT.		
	61 Life Insurance	5012		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	0.00		
	6) Sick Leave			
	1/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT			
Item No.	hem description					
3.2.3		ements of Cost, os - Miscellancous	Treatment Code	Name of Pasijs)		
	tat	Design Engineering (in-house)		_		
	(6)	Drufting (in-house)				
	601	Computer Operations (in-house)				
	(d)	Contract Administration	2.055			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Sinished product)				
	(g)	Line for production) Inspection				
	(th)	Packaging and Preservation	-			
	60	Preproduction Costs and Start-up Cost				
	0	Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)	_			
	tm0	Purchased Labor of Direct Nature (off premises)				
	(n)	Reamangement Costs	-			
	tol	Rework Costs				
	fol	Royalties	-	Central		
	(q)	Scrap Work	-	-		
	0:1	Special Test Equipment		-		
	fsl	Special Tooling	-			
	(1)	Warranty Costs				
	(w)	Rental Costs	_			
	(v)	Travel and Subsistence				
	(m)	Employee Severance Pay				
	(x)	Security Guards				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Base Codes are provided for use in connection with Items 4.1.0, 4.2.0 and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.			Herr	description	
4.1.0	Continued.				Allocation Base Code
	2.	<u></u>			-
		(10)	Major functions, actività elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labor	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For e g such pooled expenses to olisi selected, indicate (a) (b) the make up of the alio fits included? If a total con-	Fedoral contracts or similar the major functions, cartion base(s). For example, st input base is used, is the
	200				Allocation
	Sing	e Post	Containing G&A Expenses	Only	Base Code
	100				_
	tai		or functions, activities, and nents of cost included:		
		3 <del></del>			
	(ы)	Des	cription.Wake up of the alk	cation base:	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
		Item description			
4.2.0	Continued.  Single Pool Containing Both G&A and Non-G&A Expenses			Allocation Base Code	
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Desce	iption/Make up of the allo		
	Spec	ist Affac	ations		Allocation Base Code
	1.	_			
		(a)	Major functions, activity elements of cost include	es, and ed:	
				<del></del>	
		(b)	Description/Make up of		
	2	-,			
		\$a0	Major functions, activit elements of cost includ		
	1	699	Description/Make up of	the allocation base:	

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS					
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ters No.	la la	nm description					
4.4.0	Treatment of Variances from Actual Cost (Underphaseption or Describeration). Where predetermined billing or costing rates are used to charge costs of service centers and expense pode to Federal contracts or other indirects to pode (Rate Code A in Column (3) of New 4.3.0), veriences from actual costs are: (Mark the appropriate Rate) and if more than one to marked, explain on a contraction others.)  A. Provided to useds on the basis of charges made, at least once investig						
	All charged or cradited to indirect cost positivit at least once avaisable     Chariti 17.     Service centur is not applicable to reporting unit						
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.					
	This from is directed to ancombining your precise in special situations where, in fact of establishing a separate lectrical cost peol, affection is made from an antabilished eventual or USA pool at a rate other than the normal hall sate for that pool. In the case of such a special effection, the terms "less that hall rate" or "more than hall rate" should be used to describe the practice. The terms do got apply to shouldons where, as in some cases of off-side activities, etc., a separate indirect each pool and have are used and the rate for such activities is lower than the "indicate" rate.						
	For each of the transactions or costs fored below, enter one of the following codes to indicate your indirect cost effection practice with respect to that transaction or cost. If Code A. full rate, is amount, identify on a consistential sheet the postal reported under from 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Code 8 or C, lost than or more than the full rate, is enforced, describe on a continuation sheet the major types of expenses that are covered by such eartie.						
		Rate Code					
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit					
	Transection or Cost to Which Indicest Costs May be Allocated	Rute Code					
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>					
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-					
	(g) Introorganizational transfers and (h) Interrograminal transfers in Miss indicate on a conjugation should the behin used by you as transferse to a chapt the cost or prior of intergraminational						
	transfers to federal contracts a single cost objectives. If the charge is based on cost, refeats whether the transfers's GSA superses are included.) (ii) Other transactions or costs (befor Code B or C on this Soul it there are other transactions or costs to which						
	Since if there are other transactions or contex to which sitter less than last rate or more them file, it ento is applied. List such transactions or coests on a continuation sheet, and for such describe the major types of expenses covered by such a rate. If these						

FORM CASB DS-1 (REV 2/96)

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS			
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT			
tem Vo.	lter .			description			
4.6.0	Independent Research and Development (RRD) and Bid and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRSD and B&P costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, angineering, and/or other overhead is applied to IRSD and B&P costs as if IRSD and B&P projects were under contract, and the "burdened" IRSD and B&P costs are:  (Mark appropriate Series).						
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GBA expenses.						
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a asparate pool.</li> </ul>						
	C Transferred to the corporate or home office level for reallocation to the benefiting segments.						
	Y Other 1/						
	Z Not applicable						
4.7.0	Cost of Cochal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)						
	<ul> <li>On a book identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as the facilities to which it relates.</li> </ul>						
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from those facilities. (Describe on a continuation short the difference for each step of the allocation process.)				
	C.	C By the "alternative allocation process" described in instructions for Form CASE-CMF.					
	z.	-	Not applicable.				
	1						
	1/ Describe	e on a Co	ntinuation Sheet.				

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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COST ACCOUNTING STANDARDS BOARD		PART	CAPITAL		PACTICES		
	DISCLOSURE STAT REQUIRED BY PUBLIC LA		NAME OF REPORTING UNIT				
tem fo.	Item description						
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value	
	Asset Category		Code (1)	Code (2)	Code	Code (5)	
	(a) Land improven	vents					
	(b) Building		1	1	-	-	
	(c) Building improv		-	_	-	-	
	(d) Leasehold imp		-	_	_		
	(e) Machinery and		_		-	-	
	(f) Furniture and		-	_	-	-	
	(g) Automobiles a (h) Data processin			-	-	-	
		structure costs		_	_	_	
	6) Patterns and d		-	-		-	
	(k) Tools	FC 9	-			100	
		ble must categories			_	-	
	enumerate on	es are used and a continuation sheet					
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter					
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (	
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting a	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for flu- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Destrection Practices for the same for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for 1 the same for confing Feder of IRI on each item under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (8) on each line under Foonplice this item.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Continu. Financial Accounting as all contracts as for fin mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch lice sender Fi complete filis intend.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val Income Zas (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract of the minorial Accounting at the contract of the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the contract of the the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the contract of the the contract of the cont	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT			
Item No.		them d	tem description				
5.3.0	<u>Fully Depreciated Assets.</u> Is a unage charge for fully depreciated assets charged to Federal contractal (Mark one.)						
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Deparciable Property, Gains and losses are: (Mark the appropriate Inels) and if more than one is marked, explain on a continuation sheet.)						
	Coedited or charged currently to the same overhead or G&A pools to which depreciation of the actors was charged.						
	Taken into consideration in the depreciation cost basis of the new items, when study in a involved						
	C. Not accounted for separately, but reflected in the depreciation reserve accounted.						
1	¥	Otherisk 1/					
	z	Not applicable					
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)			
	Cust	Α.	Expressed	B. Copitalized			
1	(a) Freight	in	-				
	(b) Sales taxes		-	_			
	(c) Excise	taxes		10			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?				
	1) Procede on a Comp	Constant Phase					

FORM CASS DS-1 IREV 2/961

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit er amount capit erice life years upp or moss pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		escription					
620	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one it marked, explain on a continuation sheet.)						
	Α	When actual payments are made directly to employees					
	8	When accrued (book acon.	of or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund					
	D						
	Y	Other(s) 1/					
	z	Not applicable					
63.0	Severance Pay and Early Beticement. Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged discriby or indirectly to federal contracts, are based on: DNark the appropriate linetal and if more than one is marked, explain on a continuation sheet.)						
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C Not charged						
	Υ.						
	z						
6.4.0	Incidental Receipts. (Mark the appropriate lineful to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been aflocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)						
	A The entire amount of the receipt is credited to the same indirect cost pool which related costs have been charged						
	B	8. Where the precent of the receipt includes an allowance for profit, the cost-related port of the receipt is credited to the name indirect cost pools to well related costs have been charged; the profits are credited to Other (Miscoslaneous) Income					
	C The entire amount of the receipt is credited directly to Other (Miscellaneo Income						
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS				
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description						
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power					
	R	Same as above, except the proceeds are not reduced by all applicable costs.					
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged					
	D	Proceeds are credited to Other (Miscellaneout) Income					
	Y	Otherist 1/					
	z	Not applicable					
	1/ Describe on a G	Continuation Sheet.					

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		STATEMENT	NAME OF REPORTING UNIT			
hem No.		ham description				
			Fort V	Il Jostnactions		
	retirement be of deformed of comparate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records auch costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the	
7.1.0	segment(s) performing Federal contracts or similar cost objectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instituctions.  Possion Plans with Costs Charged to Federal Contracts, Identify the types and number of parallel plans whose costs are charged to Federal Contracts or similar cost objectives; (Mark applicable linefaller)					
	and enter re			sees or senses cost objectives, overs app	Number of	
	4		Type of Pension Plan			
					Plans	
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans	
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans	
	A.	1. 2.	Non-Qualified Qualified ad-Senetic Plan Non-Qualified		Plans	
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each		
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)		
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Hem d	em description				
7.1.1	General Plan I Information:	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following					
	A.	The pion name					
	<ol> <li>The Employer Identification Humber (EM) of the plan appears as reported on IRS Form 5500, if any</li> </ol>						
	C. The plan number as reported on MS Form 9500, if any						
	D. Is there a funding opency established for the plan?						
	E.						
	F.						
	numerous plans are lated under 7.1.0.8., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plans which represent the instead of the removals of costs charged to Federal contracts, or similar cost objectives, describe on a continuation sheet the basis for the compliantian (auditing treatment of Gridensts, credits, and terfoliated) required for each fiscal year. (If there are not more than three plans, penals information should be provided for those plans, information should be provided for those plans that in the appropria account for at least 90 percent of these defined contribution plan costs obsestible to this segment or business units.)						
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	treated as de represent the below on a ti-	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:				
	A. <u>Accused Cont Method</u> , klerifly the actuated one method used, including the cost method is used to value anothery benefits, for each plan, include the method used to determine a cotaminal value of sesters. Also, if application, include whether normal cost is developed as a feedball amount or as a level percent of salary. For place listed under 7.1.0.8.1.b., enter "pay-orange".						
	8. <u>Acquaid Assumptions</u> . Describe the events or conditions for which significant actuals assumptions are made for each plan. Do not include the current aumant values of the assumptions, tex provide a description of the basis and for determining these exemptic value. Also, describe the criteria used to evaluate the veility of an actuarial assumption. For plan listed under 7.1.0.5.1.5. we're' red application.						
	C. Market Value of Funding Agency Agency Agency indicate if all expets of the funding agency are value that basis of a modify determinable market price. If yes, indicate the basis for the moviest value. If on, describe have the market values are determined for those accuse that do not he seasify determinable market price. For plant tated under 7.10.8.1.b., entire and expectations.						
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST				
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.		Hem c	hem description				
7.2.0	Pest-retirement Benefits (PRBs) Other than Pensions linebuding post retirement health care benefits).  Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable lineb) and enter number of plans.)						
		Medical Used to Determine Costs	Burder of Pleas				
	Α.	Accrual Accounting					
	8.	Cash (pay-as-you-go) Accounting					
	G.	Purchased Insurance from unrelat					
	D. Purchased Insurance from Captive Insurer						
	E.	Self-Insurance fincluding insurance					
		obtained through Captive Insurer	The second secon				
	F.	Terminal Funding	200				
	Y. Other 1/						
	Z Not Applicable (Proceed to Item 7.3.0)						
7.2.1	General PIBS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:						
	A. The plan name						
	<ul> <li>The Engloyer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>						
	C. The plan number as reported on IRS Form 5500, if any						
	D. In there a funding agency or funded reserve established for the plan?						
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:				
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.						
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.					

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST							
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п			
Item No.			Ite	em description						
7.3.0	beganization provide group insurance coverage to its employees? Undudes coverage for life surgical, medical, disability, excident, and similar plans for both active and retired employees the coverage was previously described in 7.2.0.1  A									
7.3.1	Employee Group Ins. Efe, hospital, surgice employeest, provide Iff there are not mor information for all the insurance plans, into aggregate account for	B. No Grocead to hem 7.4.0)  Employee Group Insurance Programs. For each program that covers a category of insured risk te.g., the, buspital, surgical, medical, disability, accident, and cimilar programs for both active and read employeest, provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies and self-insurance plans. If there are more that there policies and self-insurance plans, information should be provided for those policies and self-insurance plans that is the aggregate account for at least 80 percent of the cests efficiently to this segment or business unit for the program that obverse each category of insured risk identified.)								
	Description of Employee Group Insurance Program:									
	Podicy or Ent- Journation Plan	Court Accommendation (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)			
	Column (1) - Cost Accumulation									
	Enter Code A. B. or Y. as appropriate.									
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/									
	Column (27 — Cast Basis									
	Enter code A	Enter code A, B, C, or Y, as appropriate.								
	B. Self-	hased Insurance hased Insurance r 3/			10.00					
	1/ Describe on	a Continuation	Sheet,							

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
turs No.	han	description			
7.3.1	Continued.				
	Column (3) - Includes Referes				
	Enter code A, B, C, or Y, at appropriate.				
	A. No, does not include benefits for retirees.  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees.				
	and retirees are reported here instead of 7.2.0.				
	C. Yes, PRS borofits for retirees are a Y. Other 1/	C. Yes, PR2 bonefits for retirees are a part of a PHB plan previously reported under 7.2.0.			
	Column (4) - Panch	and Journeys Rating Basis			
	For each plan Exted enter code A. B. C. Y. or Z. as appropriate.				
	A. Retrospective Rating takes called experience rating plan or retention plant.				
	B. Manually Rated				
	C. Community Reted				
	Y. Other, or more than one type 3/ Z. Not applicable				
	Cohern (5) — Projected America Loss				
	For each self-instead group plan, or the self-instead portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back				
	of the cost of comparable purchased incurance.  8. Self-incurance costs are based on the contractor's experience, relevant industry experience, and				
	anticipated conditions in accordance with accepted actuarist principles.				
	<ol> <li>Actual payments are considered to represent the projected average lett for the period.</li> </ol>				
	Y. Other, or more than one method 1/				
	Z. Not eppEcable				
	Column 16) - Innumera Administration Economics				
	For each self-interest group plan, or the self-inused portion of purchased incurrence, enter code A. B. C. D. Y. or Z. as appropriate, to indicate how administrative costs are treated.				
	A. Separately identified and accurreds	ted in indirect cost poets).			
	<ol> <li>Separately identified, accumulated, and allocated to cost objectives either at the segment ending turns office level (Describe allocation method on a Continuation Sheet).</li> </ol>				
	<ul> <li>C. Not separately identified, but included in indirect cost pools). (Describe pools) is a Continuation Short)</li> </ul>				
		third party. (Describe accumulation and afforation process on			
	Y. Other 1/				
	Z. Not applicable				

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.		hem d	escription
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?
	A.	Yes (Complete Ham 7.4.1.)	
	В.	No (Proceed to Hern 7.5.0.)	
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:
	A. The plan name		
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C. The plan number as reported on IRS Form 5500, if any		
	Indicate where costs are accumulated:		
	11) Home office 12) Segment		
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .
7.4.2	represent the objectives, p plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost antifuction whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:
	A.	Description of Man.	
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive	
	1	4. Other (explain)	
	8.		eral Contracts or Similar Cost Objectives.
	1		ued and the account in fully funded ued and the account is partially funded or not funded

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
Item No.	Item description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)	
	Α.	Yes (Proceed to item 7.5	1)	
	В.	No iProceed to ham 7.6.0	DI .	
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:	
	A.	The plan name		
	8.			
	C. The plan number as reported on IRS Form 5500, If any			
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:	
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.	
	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412, (Answer Yes or Not.)			
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a	
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for	
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.	

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	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT		
item No.	Hem description				
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?		
	B No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.			
	fice and similar gents, natomobile fisibility and property damage, general fisibility, provide the information believe on a continuation thete using the codes described believe lift there are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. It there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:				
		Crediting 1 of Dividends Project	tel francisco		
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_		
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/				
	Column (2) — Cast Bosis				
	Enter code A, B, C, or Y, as appropriate.				
	Purchased Inturance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other 3/				
	1/ Describe on a Continuation Sheet.				

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

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CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office
- GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Pos	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.			description
8.3.3	Fesious Lab	9° 161	Affocation Bass Code
	tal	Major functions, activities, and o	elements of cost include:
	(5)	Description/Make up of the alloc	ation base:
8.4.0	office, identif	agemes. If there are normally transfer by on a continuation sheet the class the expense.	laters of expenses from reporting units to this home efficiency of the expense and the name of the recording

FORM CASE DS-1 (REV 2/96)

VIII - 4

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879

### GENERAL INSTRUCTIONS

- Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement Ried.
- 11. Each amendment, or set of amendments should be accompanied by an amended open sheet findicating revision number and effective date of the change) and a signed cardification. For all residentissions, on each page, insert "Revision Number..." and "Effective Date....." in the item Description block insert a revision mark (e.g., "R1") in the right hand energie of any line that is ravised. Completely resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
  - 12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
    - A. New Constactors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903-202-1.
    - 8. Existing Contraction. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB 05-1), such disclosure shall remain in effect until the cumbactor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3, Minor amendments to an existing 05-1 may continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASI DS-1) and later thus the beginning of the contractor's next full fistol year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

DISCLOSURE STATEMENT	a partito	CONTINUATION SHEET		
COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
(e).	item description			

### FORM CASE DS-1 (REV 2/96)

CO	DST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION	
0.1	Company or Reporting Unit.		
	Name		
	Street Address		
	City, State, & Zip Code		
	Division or Subsidiary of if applicable	j	
0.2	Reporting Unit: (Mark one.)		
	8.1. Corporate Home Offic. 2. Intermediate Level Hor		
0.3	Official to Contact Concerning this Statement.		
	Name and Title		
	Phone number finduding area code as	rd extension)	
0.4	Statement Type and Effective Date:		
	A. (Mark type of automission. If a light of the light of		
	B. Effective Date of this Statema	nt/Revision:	
0.5	Statement Submitted To IProvide office name, location and telephone number, include area code an extension):		
	(a) Cognizent Federal Agency:		
	ibl Cognizant Federal Auditor:		
	ce	BATIFICATION	
	revision, is the complete and accurate disclos	as required by the Disclosure Regulation (48 CFR	
		(Name)	
		(Title)	
	THE PENALTY FOR MAKING A FALSE STATEMEN	T IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 100	

C	OST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			
	Pa Pa	rt Unstructions	
	unit. "Government CAS Covered Sa subcontracts. "Annual CAS Covered	the mast recently completed fiscal year of the reporting iss" includes sales under both prime contracts and Sales" includes intracorporate transactions.	
1.1.0	Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)	
	A Corporation		
	B. Partnership C. Propeletorship		
	D. Not for-profit organiza	tion	
	E. Joint Venture		
	F. Federally Funded Research and Development Center (FFRDC)		
	Y Other (Specify)		
1.2.0	Predominant Type of Coverement Sales, IM	lark one.J 3/	
	A. Manufacturing		
	R Bezearch and Develop	ment	
	C. Construction		
	D. Services		
	Y. Other (Specify)	TO BOOK SOME SO DOWN MADE	
1.3.0	Annual CAS Covered Government Sales as I (Mark one. An estimate is permitted for this	Percentage of Total Sales (Government and Commercial), section.) 1/	
	A. Less than 10%		
	B10%-50%		
	C. 51%-80%		
	D81% - 95%		
	E. Over 95%		
1.4.0	Description of Your Cost Accounting System appropriate line(s) and if more than one is n	n for Government Contracts, and Subcontracts. (Mark the larked, explain on a continuation sheet.) 1/	
	A. Standard costs - Job	order	
	II. Standard costs - Proc	ess	
	C. Actual costs - Job ore	Ser	
	D. Actual costs - Process  V. Other(s) 2/	<b>5</b> 5	
	Y. Other(s) 2/		

FORM CASS DS-1 (REV 2/96)

1 - 1

1/ Do not complete when Part 1 is filed in conjunction with Fart VIII.
2/ Describe on a Continuation Sheet.

008	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
tem No.	Item description			
1.5.0	Identification of Differences, Between Contract Cost Accounting and Financial Accounting Records			
	List on a continuation sheet, the types of memorandum records and identify the me records.	costs charged to Federal contracts that are supported by ethod used to reconcile with the entity's financial accounting		
1.6.0	Unationable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a continuation sheet the major cost groupings, organizations, or other other is for using each marked technique.)			
1.6.1	Incurred costs.	Incurred costs.		
	Specificially identified and recorded separately in the formal financial accounting records.			
	<ol> <li>Identified in separately maintained accounting records or workpapers.</li> </ol>			
	C Identifiable through	th use of less formal accounting techniques that permit audi		
	D. Determinable by e	other means. 1/		
1.6.2	Estimated costs.			
		d description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.		
		any other estimating technique employed to provide nition of any unallowable amounts persinent to the estimate		
	C Other, 1/			
1.7.0	Fiscal Year: (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.)			
1.7.1	Cost Accounting Period: the accumulation and reporting of costs in Item 1.7.0, explain circumstances on	(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identific a continuation sheet.)		
	1/ Describe on a Continuation Sheet.			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
No.	Item description			
	Part II Instructions			
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,		
	It is not the intent here to spell out or define the three elements of direct costs. Rather, are contractor should disclose practices based on its own definitions of what costs are, or will be, charged directly to Federal contracts or similar cost objectives as Direct Material, Direct Labor, or Other Direct Costs. For example, a contractor may charge or discloying purchased biber of a direct nature as "Direct Material" for purposes of pricing proposals, requests for progress payments, claim for cost reinhumsement, etc.; name other contractor may classify the same cost as "Direct Material" and still another as "Other Direct Costs." In these discurrentances, it is expected that each contracts will disclose practices consistent with its own classifications of Direct Material, Direct Labor, and Other Direct Costs.			
2.1.0	Description of Direct Material. Direct material as used here is not limited to those items of material actually incorporated into the end product; they also include material, consumable supplies, and off costs when changed to Federal conteacts or similar cost objectives as Direct Material. (Describe on continuation sheet the principal classes or types of material and survices which has changed as dismaterial; group the material and service costs by those which are incorporated in an end product at those which are not.)			
2.2.0	Method of Charging Direct Material,			
2.2.1	Direct Charge Not Though an Inventory Account at: (Mark the appropriate lines) and if more than one is marked, explain on a continuation sheet.]			
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/		
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)		
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable			
	3/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96) F - 1

	COST ACCOUNTING STAN		PART II - DIRECT COSTS		
	REQUIRED BY PUBLIC LA		NAME OF REPORTING UNIT		
Item			e constant		
No.	Ham description				
2.3.0	Timing of Charging Direct & direct material are charged marked, explain on a contin	to Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is		
		n orders are placed			
	B. Who	n both the material ar	of invoice are monived		
	C Whe	n material is issued a objective	r released to a process, batch, or similar intermediate		
			released to a final cost objective		
	E. Whe	n knyoices are paid	The state of the s		
	Y. Other	orisi 1)			
	Z. Not	applicable			
2.4.0	Variances, from Standard Costs for Direct Material, IDo not complete this item unless you use a standard cost method, i.e., you have marked. Line A of item 2.2.1, or 2.2.2. Mark the appropriate linets in Items 2.4.1, 2.4.2, and 2.4.4, and if more than one line is marked, explain on a continued should.				
2.4.1	Type of Variance.				
	A. Price	20			
	B. Usag	e			
		bined (A and B)			
	Y Othe	o(s) 1/			
2.4.2	Level of Production Unit use as a basis for accumulating	ed to Accumulate Van material variances.	ience. Indicate which level of production unit is used		
	A. Plant	saide Basis			
	B. By D	epartment			
	C. By P.	roduct or Product Line			
	Y Othe	risi J/			
2.4.3	Method of Dispessing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.				
2.4.4	Revisions. Standard costs t	for direct materials are	e revised:		
	A. Semi	iannually			
	B. Anni	ually			
	C Revis	ved as needed, but at	least once annually		
	Y. Othe	risi 11			
	1/ Describe on a Continuati	ion Sheet.			

	COST ACCOUNTING STANDARDS BOARD	PART II - DIRECT COSTS  NAME OF REPORTING UNIT				
	REQUIRED BY PUBLIC LAW 100-679					
iem No.	Herr	n description				
2.5.0	Method of Charging Direct Labor: (Mork the a show how such labor is charged to Federal co- line is marked, explain on a continuation sheat classes of labor rates that are, or will be applie Other Direct Labor, in order no develop direct is	rtracts or similar o . Also describe or d to Manufacturin	ont objectives, a	end if more than one sheet the oriogical		
			Street Labor Catago			
		Manufacturing	Engineering	Other Direct		
	A. Individual/actual rates					
	B. Average rates - uncomponsated	-	-	1-0-0		
	overtime hours included in computation 1/	-		-		
	C. Average rates - uncompensated					
	overtime hours excluded from computation					
	D. Standard costs/rates 1/					
	Y. Other(s) 1/		(2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.			
	Z. Labor category is not applicable					
2.6.0	Variances, from Standard Costs for Direct Lajo- standard costs/frote method, i.e., you have man Mark the appropriate lareful in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	light lating category		
			Direct Labor Categor			
		Manufacturing	Logistering	Other Direct		
	A. Rate					
	B. Efficiency		T-1-4-	-		
	C. Combined (A and B)	-		******		
- 1	Y. Otherisà 1/		- Contract	-		
	Z. Labor critegory is	-				

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

2.6.3 Mg of 2.6.4 Pg	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679  Rem ord of Production Unit used to Accumulate Va. a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otherist 3/ Z. Labor extegory is not applicable temod of Disposing of Variance. Describe on al., the disposition of the variance.  a. Semionrustly B. Annually C. Beweed as needed, but a Y. Otherist 1/ Prescription of Other Direct Costs. Other significances	Manufacturing  Manufacturing  confirmation shi	Brest Leber Ceregor Brelenting	gduction unit is use				
2.6.2 Ls as	A Plant-wide basis  By department  By department  C. By broduct fire  C. By broduct or product fire  C. By broduct fire  C. Labor category is not applicable  cond of Disposing of Voticings, Describe on a  C. Berisons. Standard coats for direct folior are re  A. Serviannusly  B. Annually  C. Revised as needed, but a  V. Otheriss 11	Manufactures  Manufactures  confinention shi	Brest Leber Ceregor Brelenting	Other Girys				
2.6.3 Mg of 2.6.4 Pg	A. Plant-wide basis B. By department C. By product or product fire Y. Otherist 3/ C. Labor cetegory is not applicable legical of Disposition of Vociones. Describe on a I, the disposition of the variance.  2xisions. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otheriss 1/	Manufacturing  confinential shi	Brest Leber Ceregor Brelenting	Other Girys				
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	Manufactoring  continuation shi	trainers the basis for	Other Direct				
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	continuation showing:	ect the basis for.	Ξ				
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	continuation shi	eet the basis for.	and the frequency				
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	continuation shi	eet the basis for.	and the frequency				
2.6.4 Br	C. By product ar product fire Y. Otherish 3/ Z. Labor category is not applicable temod of Disposing of Verboce. Describe on a I, the disposition of the variance.  evisions. Standard coats for direct labor are re  A. Semianrushy B. Annuchy C. Revised as needed, but a Y. Otherish 3/	continuation shi	eet the basis for.	and the frequency				
2.6.4 Br	Y. Otherish J/ Z. Labor cetegory is not applicable lethod of Disposing of Vorbence. Describe on a f, the disposition of the variance.  245:505. Standard coats for direct folior are re A. Serviannushy 8. Annually C. Revised as needed, but a Y. Otherish J/	vited:	eet the basis for.	and the frequency				
2.6.4 Br	Z. Labor category is not applicable tend of Disposing of Votiones. Describe on a , the disposition of the variance.  A. Semianrually 8. Annually C. Revejeé as needed, but a Y. Otherish 1/1	vited:		and the frequency				
2.6.4 Br	I, the disposition of the variance.  evisions. Standard coats for direct father are re  A. Semianrustly  8. Annually  C. Revieed as neuded, but a  Y. Otherisk 1/	vited:		and the frequency				
2.7.0 D	A. Semiannually  8. Annually  C. Revised as needed, but a  Y. Other(s): 1/		oilly					
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly					
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly					
2.7.1 W	C. Revised as needed, but a Other(s): 1/	t least once annu	olly					
2.7.1 W	Y. Other(s) 1/							
2.7.1 W	association of Other Direct Costs. Other signific							
2.7.1 W	ontracts or other final cost objectives. Describ ther costs that are always charged directly, th .g., fringe benefits, travel costs, services, subc	e on a continuati et is, identified sp ontracts, etc.	on shout the prin pecifically with fi	ncipal classes of mal cost objectives				
	When Employee Travel Expenses for lodging and a similar cost objectives the charge is based on	t subsistence are	charged direct t	a Federal contracts				
	A. Actual Costs							
	B. Per Diom Rotes							
	C. Lodging at actual costs and subsistence at per diem							
	Y. Other Method 1/							
1	Z. Not Applicable							
5 3	predits to Contract Costs. When Federal contra- ollowing discurrentances, are the rates of direct policiable indirect dosts always the same as the incurrence—, and for each "No" answer, expla- te original charge.)	labor, direct mat one for the prigins	erials, other directly of charges? (Mari	ct costs and k one line for each				
13	Consulation	6.3	to 5.8	n E. Mart. Associate				
	(a) Transfers to other jobs/contracts	-						
	(b) Unused or excess materials remaining upon completion of contract	9	_					

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT					
		DOSURE STATEMENT DBY PUBLIC LAW 100-679						
Item No.	hem description							
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)				
	tel	Incentive Compensation	Press					
	(6)	Holiday Differential (Priemium Pay)	200-					
	(c)	Vacation Pay	*****					
	(d)	Overtime Premium Pay						
	(e)	Shift Premium Pay						
	19	Pension Costs		-				
	(g)	Post Retirement Benefits Other Than Pensions	-					
	th)	Health Insurance	- TOTAL					
	GI -	Life Insurance						
	G)	Other Deferred Compensation 1/	20.00					
	(%)	Training	0.02					
	69	Sick Leave						
		on a Continuation Sheet.						

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
tem No.	hem description						
3.2.3	Functions, El or Transaction	nments of Cost. ns - Minostancous	Treatment Code	Name of Poolis			
	(m)	Design Engineering (in-house)					
	(b)	Drufting (in-house)		-			
	(d)	Computer Operations (in-house)					
	(d)	Contract Administration	0.000				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Tinished product)		-			
	(g)	Line for production) Inspection					
	(h)	Packaging and Preservation	-				
	60	Preproduction Costs and Start-up Costs					
		Departmental Supervision	-				
	641	Professional Services (consultant fees)					
	40	Purchased Labor of Direct Nature (on premises)					
	4m0	Purchased Labor of Direct Nature (off premises)					
	(n)	Rearrangement Costs	-				
	tol	Bework Costs					
	fpt	Royalties	-	7.47			
	(q)	Scrap Work	-	-			
	0:1	Special Test Equipment					
	651	Special Tooling					
	(1)	Warranty Costs					
	(w)	Rental Costs					
	(w)	Travel and Subsistence		1000			
	(m)	Employee Severance Pay					
	(4)	Security Guards					

### FORM CASS DS-1 (REV 2/96)

	DISC	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anninamine is	of courses.	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	of indicac	i conta.		section with flores 4.1.0, 4.2.0 and
4.1.0	(USA) expensional transfer of the control of the co	Total direct and sy Value input subco Total imput subcor Prione labor Proce (direct area). List a se, that may have such as a fact the care the car	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regener or and costs or shematively in ring hose stantal handling overhead, etc. For one or Fooler development or signal cost
		(w)	Major functions, activities, as elements of cost includes:	_	Allocation Sans Cods
		Di	Description Make up of the allocation base;		

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82-2		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolish such pooled opposes to Federal contracts or similar fills selected, indicate tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7	

FORM CASE DS-1 (REV 2/96)

Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	NAME OF REPORTING UNIT		
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:							
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription		
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses		
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-	
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:		
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special					
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.	_			-	
Z. Laid Major functions, activities, and			(a)				
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:		
(a) Major functions, activities, and elements of continctuded:	1	2.			_		
			(a)	elements of cost include	t.		
(b) Description/Make up of the allocation base:			(64)		he allocation base:		

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cart

	ice Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
pera.	to to	n description			
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	option or Overshootdon! Where predetermined billing minns and expense pools to Federal contracts or other in No. valences from actual costs are: (Mark the appropriat continuation sheet.) asts of charges made, at least once amountly indirect cost pools) is at least once amountly	direc		
	All charged or credited to Y. Otherful 1/ Z. Service center is not appli				
4.5.0	Application of Overhead and CAA Retes to Specific	d Transactions or Conta,			
	establishing a reported indirect cost pool, affection other than the normed full case for that pool. In the rate or Trace date full rates' should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate		6		
	For each of the transactions or costs fitted below, write see of the following codes to indicate poor indicate cost of facetion practice with respect to that transaction or cost. If Code A, hall note, is arrawd, identify on a consistenties wheat the positil reported under items 4.1.9, 4.2.9, and 4.3.9, which are applicate. If Codes 8 or C, lost than or more than the hall note, is entered, describe on a continuation short this major types of expenses that are conveniently such earth.				
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at lens than full-rate Z. Transportion or cost	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re et ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation share rate.  Rate Sode  C. Special officerion at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 64. Subsection courts 80. Purchased Labor	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Tensocials or cost Transaction or Cost to Which believe Costs May be Altocated fall Subcontract costs 80. Purchased Labor May and Subcontract Got Government behalved materials 60. Government behalved materials	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 6.6 Selection of Cost to Which Indiana. Costs May be Alberted 6.6 Purchased Labor 6.6 Government-furnished multiplied 6.6 Government-furnished multiplied 5.6 Self-contracted depreciable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e ni i		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full rate  Z. Tomosotion or cost  Transaction or Cost to Which believe Costs Mire be Alternial  5al Subsective costs  BO. Purchased Labor  65 Government-benished materials  541 Set-constructed depreciable seats  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished markets) 61 Set constructed depreciable seated to Ledvo a installation of assets (10 CH sha week.) 63 Intercorporations transfers out.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seate to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to refer the formation of federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferore inglesses to indicate to indicate i	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Mars be Allocated.  80. Purchased tabor.  80. Purchased tabor of costs and to purchased tabor.  81. Self-constructed disposable asset to Losiv or institution of amost of the Losiv or institution of amost of the later or purchased transfers in VM conflowable about the best used to change the cost or price of less transfers to federal convexts are objectives. If the charge is based whether the transfers' GBA say GB (The transactions or cost) Effects for it then are other inversections.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor approximational industrial in	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a least than the Affectable felt Selected that Selected that Selected that Selected that Selected that I have been also been a such as the least such	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i		

PART IV - INDIRECT COSTS

	DISC	LOSURE :	TANDARDS BOARD STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT		
Item No.			Item c	description		
4.6.0	requirements	for the a ocable mi R&D and I	Socation of IRAD and BAP mufacturing, engineering, a IAP projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore		
	Α.		Allocated to Federal contr composite pool with G&A	racts or similar cost objectives by means of a cexpenses.		
			Allocated to Federal contractorate pool.	racts or similar cost objectives by means of a		
	c.		Transferred to the corpor benefiting segments.	ate or home office level for reallocation to the		
	Y.	87.	Other 1/			
	Z Not applicable					
4.7.0	Cost of Creatal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)					
	Α.	_	On a basis identical to the amortization from these to solities to which it relate	art used to absorb the actual depreciation or tocasies; land is assigned in the same manner as the es-		
	II.		amortization from these t	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)		
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form		
	z.	_	Not applicable.			
	1/ Describ	e on a Co	ntinuation Sheet.			

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
Item. No.	Item description	
	Earl V	Instructions
	Where a home office either establishes p covered in this Part or locues and then allocates complete this Part to be included in the submissi General Instructions.	nactices or procedures for the types of costs these costs to its segments, the home office may on by the segment as indicated on page $\otimes$ 4
5.1.0	Deprecipting Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page, enter a code from A through if in Column (1) describing the method of depreciption (Code F for assets that are expensed); a code from A though C in Column (2) describing the basis for determining useful lift; a code from A through C in Column (3) describing how depreciption methods or use charges are applied to property units, and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of deprecipble assets. Enter Code Z in column (1) and could not a saset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.)	
	Column ITI-Deproduction Method Code	Column (2)-Useful Life Code
	A. Straight Live B. Bedeivin belance C. Same-I the years digits D. Machine hours E. Unit of preduction F. Expensed at acquisition G. Use charge H. Method of deprediction used under the applicable behand if across Preceders Y. Other or most then one section I I Z. Asset category is not applicable.	A. Highecoment experience originated by expected changes in periods of usefairnes.     Where of Leave C. Estimated on the back of Annet Guidelinus under letternal flavorus Procedures.     Y. Other, or more than one method. 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. leadividual triest are economical for separately     B. Applied to groups of economic with similar service lives     C. Applied to groups of assets with verying service lives     7. Other or more than one motivad	depreciation method (e.g., declining
	1/ Describe on a Continuation Sheet.	

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES	
	REQUIRED	BY PUB	STATEMENT DC LAW 100-679	NAME OF	REPORTING UNIT	
Item No.	Hem description					
5.3.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts (Mark one.)					
	Α.		Yes 1/			
	В.		No.			
	2.		Not applicable			
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and Josses are: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)					
	Α.	-	Credited or charged com- depreciation of the asset		overhead or G&A pools to which the	
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,	
	C. Not accounted for separately, but reflected in the depreciation reserve account					
	γ.	-	Otherisi 1/			
	Z	-	Not applicable			
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)	
	Ç.	es .		. Expressed	B. <u>Copitalized</u>	
	(a)	Freigh	t-in	-		
	063	Sales	taxes		_	
	(c)	Escine	tiores			
	140	Archit	ect-engineer from		_	
	(e)	Overb	exils (extraordinary repairs			
	1					

# 

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		Item	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
	1227 6-72-72	201020200	2001000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken			_		
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	1	1000		
	Y.	Otherical 2/	-				
6,1,4		Inused or Unpaid oliday, or Sick Pay					
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78			
		Accounting Periods 2/	<u> </u>		Annual Inc.		
	Y.	Other(s) Z/					
	Z.	Not Applicable		-	-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29		

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.	Item description					
62.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)					
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	not or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal tumover severance pay and early retirement perfinent procurement regulations, which are charged used on: IMark the appropriate linets) and if more than			
	A	Actual payments made				
	B	Accrued amounts on the	basis of past experience			
	c	Not charged				
	Y	Other(s) 1/				
	z	Not applicable				
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		Item d	escription			
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)			
	Α	<ul> <li>Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power</li> </ul>				
	B	Same as above, except the proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D Proceeds are credited to Other (Miscellaneous) Income					
	Y	Y Otherist 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	Α.	The pion name			
	<ol> <li>The Employer Identification Number (EM) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on MS Form 5500, If any				
	D.	is there a funding opency established	for the plan?		
	E. Indicate where costs are accumulated: III Home Office IZI Segment				
	F.	If the plan provides supplemental box	refits to any other plan, identify the other plants).		
	namerous plant are third under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plant which repeated bargant delite intensit is executed to a continuation of contribution for the contribution for each fiscal year. If there are not more than three plant, perside information has all the plants. If there are exist that three plants, perside information has all the plants. If there are existe than three plants, advantation should be provided for those plants that in the appears account for at least 90 percent of those defined contribution plan contribution plan contribution to this segment or business unit.)				
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)		
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal converse, provide the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.		
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os		
		Loss Str. 1			
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.		
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans		
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>		
	c	Actuated Assurantions. Describe the assurantions are made for each person essential and the confidence assurantions, but provide a description of the confidence of the confidence of the confidence of the basis of a realty determination value. If we, describe market price, if the confidence of the co	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable, and the special of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable", a whether the cost for the segment is determined as:		

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Post-referement Benefits (PRBs) Office than Pensions including post-referement health care benefits Charged to Federal Contracts, Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Wherefive benefits are provided as an integral part of an employee group incurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.					
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.
7.2.2 PRS F larges the in inform	et doller formation fi pions ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".
the in inform	et doller formation fi pions ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surface?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost 'RB cost for one or more segments. If so, identify
	E.	Forfeitability. Does each perticipate of account balance? If of	cont have a non-forfeitable contractual right to their o, explain.
	Z.	Not applicable, proceed	to item 7.3.0.

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee Stock Ownership Plans (ESOPs), Does your organization make constitutions to fund ESOPs that are thereod directly or indirectly to Federal contracts or similar cost objectives? (Mork one)					
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:			
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS form 5500, if any					
	Indicate where costs are accumulated:     (1) Horse office     (2) Segment					
	E. Are benefits provided purpount to a written plan or an established practice? If established practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)				
	G.	Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.			

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Returns					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C.		to currently reflect the net armual cost of the			
	D.		ontractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable				
	Y.	Other, or more than one 1/				
	Z. Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices.					
	C. The actual amount of losses are considered to represent the projected average loss to the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A	Separately identified and accumu	lated in indirect cost pool(s).			
	п.		d, and allocated to cost objectives either at the IDescribe allocation method on a Continuation			
	C.		uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

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	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
term Vo.		Hern c	Seacription			
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code			
	tal Major functions, artivities, and elements of cost include:					
	63	Description/Make up of the alloce	tion base			
	350					
8.4.0	Immate of Inspring. If there are normally transfers of expresses from reporting units to this hours office, identify on a continuous sheat the classification of the expense and the name of the records, and identify the expense.					
Į.						

COST ACCOUNTING STANDARDS BOARD	CONTINUATION SHEET		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No. It	Item description		

### FORM CASE DS-1 (REV 2/96)

00	IST ACCOUNTING STANDARDS BOARD INSCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
0.1	Company or Reporting Unit.	
	Name	
	Street Address	
	City, State, & Zip Code	
	Division or Subsidiary of (Fapplicable)	
0.2	Reporting Unit: (Mark one.)	
	into segments.  8.1. Corporate Home Office 2. Intermediate Level Home	g an entire business organization which is not divide e Office it reporting directly to a home office.
0.3	Official to Contact Concerning this Statement.	
	Name and Title	
	Phone number (including area code and	extension)
0.4	Statement Type and Effective Date:	
	A. (Mark type of submission. If a late Original Statement (b) Revised Statement; Re	
	B. Effective Date of this Statement	URevision:
0.5	Statement Submitted To (Provide office name, extension):	location and telephone number, include area code ar
	(a) Cognizant Federal Agency:	
	fbl Cagnizant Federal Auditor	
	CER	TIFICATION
	revision, is the complete and accurate disclosur	required by the Disclosure Regulation (48 CFR)
		(Name)
		(Title)
	THE PENALTY FOR MAKING A FALSE STATEMENT	IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 100

C	OST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	le le	en description				
	Pa	rt Unstructions				
	unit. "Government CAS Covered Sa subcontracts. "Annual CAS Covered	the mast recently completed fiscal year of the reporting iss" includes sales under both prime contracts and Sales" includes intracorporate transactions.				
1.1.0	Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)				
	A Corporation					
	B. Partnership					
	C. Proprietorship D. Not-for-profit organization					
	E. Joint Venture					
		orch and Development Center (FFRDC)				
	Y Other (Specify)					
1.2.0	Predominant Type of Coverement Sales, IM	lark one.J 3/				
	A. Manufacturing					
	R Bezearch and Develop	ment				
	C. Construction					
	D. Services V. Other (Specify)					
	Y. Other (Specify)	TO BOUGHT SO DON MARK				
1.3.0	Annual CAS Covered Government Sales as I (Mark one. An estimate is permitted for this	Percentage of Total Sales (Government and Commercial), section.) 1/				
	A. Less than 10%					
	B10%-50%					
	C. 51%-80%					
	D81% - 95%					
	E. Over 95%					
1.4.0	Description of Your Cost Accounting System appropriate line(s) and if more than one is n	n for Government Contracts, and Subcontracts. (Mark the larked, explain on a continuation sheet.) 1/				
	A. Standard costs - Job	order				
	II. Standard costs - Proc	ess				
	C. Actual costs - Job ore	Ser				
	D. Actual costs - Process  V. Other(s) 2/	<b>5</b> 5				
	Y. Other(s) 2/					

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1 - 1

1/ Do not complete when Part 1 is filed in conjunction with Fart VIII.
2/ Describe on a Continuation Sheet.

008	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
,	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
tem No.		Item description
1.5.0	Identification of Differences Between Cor	ntract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the me records.	costs charged to Federal contracts that are supported by ethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	rimbursable as alloweble costs under the terms and d as follows: (Mark all that apply and if more than one is t the major cost groupings, organizations, or other criteria fo
1.6.1	Incurred costs.	
	A. Specifically identifiaccounting record	fied and recorded separately in the formal financial is.
	B Identified in separ	ately maintained accounting records or workpapers.
	C Identifiable through	th use of less formal accounting techniques that permit audi
	D. Determinable by o	other means. 1/
1.6.2	Estimated costs.	
		d description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.
		any other estimating technique employed to provide nition of any unallowable amounts persinent to the estimate
	C Other, 1/	
1.7.0	Fiscal Year: (Species reporting purposes, e.g., 1/1 to 12/31.)	ify twelve month period used for financial accounting and
1.7.1	Cost Accounting Period: the accumulation and reporting of costs in Item 1.7.0, explain circumstances on	(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identific a continuation sheet.)
	1/ Describe on a Continuation Sheet.	

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
No.	Item description				
	Part	Linzinuctions			
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,			
	contractor should disclose practices based on i charged directly to Federal contracts or similar Other Direct Costs. For example, a contractor nature as "Direct Material" for purposes of prior for cost reimbursoment, etc.; some other costs and soil another as "Other Direct Costs." In #	scline the three elements of direct costs. Rather, each to own definitions of what costs are, or will be, cost objectives an Direct Material, Direct Labor, or may charge or classify purchased labor of a direct ing proposals, requests for progress payments, claims actor may classify the same cost as "Direct Labor," etc. circumstances, it is expected that each contractor classifications of Direct Material, Direct Labor, and			
2.1.0	Description of Direct Majerial. Direct material as used here is not limited to those items of materia actually incorporated who the end product; they also include material, consumable supplies, and or costs whose changed to Federal contracts or similar cost objectives as Direct Material. Describe or continuation sheet the principal classes or types of material and survices which are charged as dismostrial; group the material and service costs by those which are including an end product a those which are not.)				
2.2.0	Method of Charging Direct Material,				
2.2.1	Direct Charge Not Through an Inventory According to marked, explain on a continuation sheet	nt at: (Mark the appropriate lines) and if more than J			
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/			
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)			
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable				
	3/ Describe on a Continuation Sheet.				

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	COST ACCOUNTING STAN		PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LA		NAME OF REPORTING UNIT
Item			e constant
No.		Hem o	Sescription
2.3.0	Timing of Charging Direct & direct material are charged marked, explain on a contin	to Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
		n orders are placed	
	B. Who	n both the material ar	of invoice are monived
	C Whe	n material is issued a objective	r released to a process, batch, or similar intermediate
			released to a final cost objective
	E. Whe	n knyoices are paid	The state of the s
	Y. Other	orisi 1)	
	Z. Not	applicable	
2.4.0	standard cost method, i.e.,	you have marked Lin	<ol> <li>(Do not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation</li> </ol>
2.4.1	Type of Variance.		
	A. Price	20	
	B. Usag	e	
		bined (A and B)	
	Y Othe	ols) 1/	
24.2	Level of Production Unit use as a basis for accumulating	ed to Accumulate Van material variances.	ience. Indicate which level of production unit is used
	A. Plant	saide Basis	
	B. By D	epartment	
	C. By P.	roduct or Product Line	
	Y Othe	risi J/	
2.4.3	Method of Disposing of Var of, the disposition of the va	iance. Describe on a rlance.	continuation sheet the basis for, and the frequency
2.4.4	Revisions. Standard costs t	for direct materials are	e revised:
	A. Semi	iannually	
	B. Anni	ually	
	C Revi	ved as needed, but at	least once annually
	Y. Othe	risi 11	
	1/ Describe on a Continuati	ion Sheet.	

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	VIT
iem No.	Herr	n description		
2.5.0	Method of Charging Direct Labor: (Mork the a show how such labor is charged to Federal co- line is marked, explain on a continuation sheat classes of labor rates that are, or will be applie Other Direct Labor, in order no develop direct is	rtracts or similar o . Also describe or d to Manufacturin	ont objectives, a	end if more than one sheet the oriogical
			Street Labor Catago	
		Manufacturing	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncomponsated	-	-	1-0-0
	overtime hours included in computation 1/	-		-
	C. Average rates - uncompensated			
	overtime hours excluded from computation			
	D. Standard costs/rates 1/			
	Y. Other(s) 1/		(2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	
	Z. Labor category is not applicable			
2.6.0	Variances, from Standard Costs for Direct Lajo- standard costsfirste method, i.e., you have man Mark the appropriate lareful in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	light lating category
			Direct Labor Categor	
		Manufacturing	Logistering	Other Direct
	A. Rate			
	B. Efficiency		T-1-4-	-
	C. Combined (A and B)	-		******
	Y. Otherisà 1/		- Contract	-
	Z. Labor critegory is	-		

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1/ Describe on a Continuation Sheet.

2.6.3 Mg of 2.6.4 Pg	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679  Rem ord of Production Unit used to Accumulate Va. a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otherist 3/ Z. Labor extegory is not applicable temod of Disposing of Variance. Describe on al., the disposition of the variance.  a. Semionrustly B. Annually C. Beweed as needed, but a Y. Otherist 1/ Prescription of Other Direct Costs. Other significances	Manufacturing  Manufacturing  confirmation shi	Brest Leber Ceregor Brelenting	gduction unit is use
2.6.2 Ls as	A Plant-wide basis  By department  By department  C. By broduct fire  C. By broduct or product fire  C. By broduct fire  C. Labor category is not applicable  cond of Disposing of Voticings, Describe on a  C. Berisons. Standard coats for direct folior are re  A. Serviannusly  B. Annually  C. Revised as needed, but a  V. Otheriss 11	Manufactures  Manufactures  confinention shi	Brest Leber Ceregor Brelenting	Other Girys
2.6.3 Mg of 2.6.4 Pg	A. Plant-wide basis B. By department C. By product or product fire Y. Otherist 3/ C. Labor cetegory is not applicable legical of Disposition of Vociones. Describe on a I, the disposition of the variance.  2xisions. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otheriss 1/	Manufacturing  confinential shi	Brest Leber Ceregor Brelenting	Other Girys
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	Manufactoring  continuation shi	trainers the basis for	Other Direct
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	continuation showing:	ect the basis for.	Ξ
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Services. Standard coats for direct folior are re A. Services of Vorkings, Describe A. Services of the Vorkings A. Services of the Vorkings B. Annually C. Revised as needed, but a Y. Otheris? 1/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	C. By product ar product fire Y. Otherish 3/ Z. Labor category is not applicable temod of Disposing of Verboce. Describe on a I, the disposition of the variance.  evisions. Standard costs for direct labor are re  A. Semianrushy 8. Annuchy C. Revised as needed, but a Y. Otherish 3/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	Y. Otherish J/ Z. Labor cetegory is not applicable lethod of Disposing of Vorbence. Describe on a f, the disposition of the variance.  245:505. Standard coats for direct folior are re A. Serviannushy 8. Annually C. Revised as needed, but a Y. Otherish J/	vited:	eet the basis for.	and the frequency
2.6.4 Br	Z. Labor category is not applicable tend of Disposing of Votiones. Describe on a , the disposition of the variance.  A. Semianrually 8. Annually C. Revejeé as needed, but a Y. Otherish 1/1	vited:		and the frequency
2.6.4 Br	I, the disposition of the variance.  evisions. Standard coats for direct father are re  A. Semianrustly  8. Annually  C. Revieed as neuded, but a  Y. Otherisk 1/	vited:		and the frequency
2.7.0 D	A. Semiannually  8. Annually  C. Revised as needed, but a  Y. Other(s): 1/		oilly	
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly	
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly	
2.7.1 W	C. Revised as needed, but a Other(s): 1/	t least once annu	olly	
2.7.1 W	Y. Other(s) 1/			
2.7.1 W	association of Other Direct Costs. Other signific			
2.7.1 W	ontracts or other final cost objectives. Describ ther costs that are always charged directly, th .g., fringe benefits, travel costs, services, subc	e on a continuati et is, identified sp ontracts, etc.	on shout the prin pecifically with fi	ncipal classes of mal cost objectives
	When Employee Travel Expenses for lodging and a similar cost objectives the charge is based on	t subsistence are	charged direct t	a Federal contracts
	A. Actual Costs			
	B. Per Diom Rotes			
	B. Per Diom Rotes C. Lodging at actual costs a Y. Other Method 1/	nd subsistence a	n per diem	
	Y. Other Method 1/			
1	Z. Not Applicable			
5 3	predits to Contract Costs. When Federal contra- ollowing discurrentances, are the rates of direct policiable indirect dosts always the same as the incurrence—, and for each "No" answer, expla- te original charge.)	labor, direct mat one for the prigins	erials, other directly of charges? (Mari	ct costs and k one line for each
13	Consulation	6.3	to 5.8	n E. Mart. Associate
	(a) Transfers to other jobs/contracts	-		
	(b) Unused or excess materials remaining upon completion of contract	9	_	

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

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1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS				
		LOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)				
	tel	Incentive Compensation	Press					
	(6)	Holiday Differential (Priemium Pay)	200-					
	(c)	Vacation Pay	*****					
	(d)	Overtime Premium Pay						
	(e)	Shift Premium Pay						
	19	Pension Costs		-				
	(g)	Post Retirement Benefits Other Than Pensions	-					
	th)	Health Insurance	- TOTAL					
	GI -	Life Insurance						
	G)	Other Deferred Compensation 1/	20.00					
	(%)	Training	0.02					
	69	Sick Leave						
		on a Continuation Sheet.						

## PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
tem No.	Nem description							
3.2.3	Functions, El or Transaction	nments of Cost. ns - Minostancous	Treatment Code	Name of Poolis				
	(m)	Design Engineering (in-house)						
	(b)	Drufting (in-house)		-				
	(d)	Computer Operations (in-house)						
	(d)	Contract Administration	0.000					
	(e)	Subcontract Administration Costs						
	en	Freight Out (Tinished product)		-				
	(g)	Line for production) Inspection						
	(h)	Packaging and Preservation	-	-				
	60	Preproduction Costs and Start-up Costs						
		Departmental Supervision	-					
	641	Professional Services (consultant fees)						
	40	Purchased Labor of Direct Nature (on premises)						
	4m0	Purchased Labor of Direct Nature (off premises)						
	(n)	Rearrangement Costs	-					
	tol	Bework Costs						
	fpt	Royalties	-	7.47				
	(q)	Scrap Work	-	-				
	0:1	Special Test Equipment						
	651	Special Tooling						
	(1)	Warranty Costs						
	(w)	Rental Costs						
	(w)	Travel and Subsistence		1000				
	(m)	Employee Severance Pay						
	(4)	Security Guards						

### FORM CASS DS-1 (REV 2/96)

	DISC	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anninamine is	of courses.	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	of indicac	i conta.		section with frams 4.1.0, 4.2.0 and
4.1.0	(USA) expensional transfer of the control of the co	Total direct and sy Value input subco Total imput subcor Prione labor Proce (direct area). List a se, that may have such as a fact the care the car	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regiment or ad costs or absentatively in ring hose stantal handling overhead, etc. For one or Fooler deviations or similar cost pethylias, and elements of cost includes delitional space is required.
		(w)	Major functions, activities, as elements of cost includes:	_	Allocation Sans Cods
		Di	Description Make up of the allocation base;		

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82-2		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describe(s) the manner in which GSA expe- selected indicate the base(s) used for allocating cost objectives. Also, for each category of po- activities, and elements of cost included, and it			of the make up of the allocation base(s). For example is included? If a total cost input base is used, is the
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7	

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Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	PART IV - INDIRECT	COSTS	
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:					NAME OF REPORTING UNIT		
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription		
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses		
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-	
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:		
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special					
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.			-		
Z. Laid Major functions, activities, and			(a)				
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:		
(a) Major functions, activities, and elements of continctuded:	1	2.			_		
			(a)	elements of cost include	t.		
(b) Description/Make up of the allocation base:			(64)		he allocation base:		

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the property of the selection bern. Use a continuation sheet if additional space in required.

Allocations

	ice Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

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	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
pera.	to to	n description	
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	option or Overshootdon! Where predetermined billing minns and expense pools to Federal contracts or other in No. valences from actual costs are: (Mark the appropriat continuation sheet.) asts of charges made, at least once amountly indirect cost pools) is at least once amountly	direc
	All charged or credited to Y. Otherful 1/ Z. Service center is not appli		
4.5.0	Application of Overhead and CAA Retes to Specific	d Transactions or Conta,	
	establishing a reported indirect cost pool, affection other than the normal full case for that pool. In the rate or Trace date full rates' should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate		6
	indicate your indirect cost affection practice with r	below, enter one of the following codes to expect to that transaction or cost. If Code A, full rate, i	
	arrayed, kinetify on a contrastion sheet the positi applicable. If Codes it or C, less than or more than major types of expenses that are covered by such a	reported under items 4.1.9, 4.2.9, and 4.3.9, which as the full rate, is entered, describe on a continuation shot stella.	re-
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at less than hall ente Z. Transportion or cont	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re et ti
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation share rate.  Rate Sode  C. Special officerion at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 68. Sebesatract costs 80. Purchased Labor	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special obsertion at more than full rate D. No overfeed or QLA, is applied is not applicable to reporting unit  Face Code	e n t
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Tensocials or cost Transaction or Cost to Which believe Costs May be Altocated fall Subcontract costs 80. Purchased Labor May and Subcontract Got Government behalfed materials 60. Government behalfed materials	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special obsertion at more than full rate D. No overfeed or QLA, is applied is not applicable to reporting unit  Face Code	e n t
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 6.6 Selection of Cost to Which Indiana. Costs May be Alberted 6.6 Purchased Labor 6.6 Government-furnished multiplied 6.6 Government-furnished multiplied 5.6 Self-contracted depreciable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special obsertion at more than full rate D. No overfeed or QLA, is applied is not applicable to reporting unit  Face Code	e ni i
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full rate  Z. Tomosotion or cost  Transaction or Cost to Which believe Costs Mire be Alternial  5al Subsective costs  BO. Purchased Labor  65 Government-benished materials  541 Set-constructed depreciable seats  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special obsertion at more than full rate D. No overfeed or QLA, is applied is not applicable to reporting unit  Face Code	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished marterials (61 Set-constructed depreciable seated to Ledvo a installation of assets (61 Set-constructed depreciable seated to Costs work.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seats to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to refer the formation of federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferred ingless on a long winds on a long winds on a long winds on a long winds on a	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Mars be Alterated.  80. Purchased tabor.  80. Purchased tabor of costs and to purchased tabor.  81. Self-constructed disposable asset to Losiv or institution of americ of the costs of the costs of the costs of the state of the costs of the costs of the costs of the temperature of the costs of the c	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor approximational industrial in	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a least than the Affectable felt Selected that Selected that Selected that Selected that Selected that I have been also been a such as the least such	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i

			STANDARDS BOARD	PART IV - INDIRECT COSTS
	NEOURED	LOSURE BY PUB	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT
tem No.			ltem :	description
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a
	c.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the
	Υ.	8	Other 1/	
	Z.		Not applicable	
4.7.0	Cost of Cap undistribute	ital Come d facilitie	mitted to Facilities. M acco s capital items are allocated	rrdance with instructions for Form CASS-CMF, d to overhead and G&A expense pools: (Mark one.)
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same monner as the les.
	п.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form
	z.	_	Not applicable.	
	N David	e co s P	antinuation Sheet.	

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	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item. No.	ltem d	escription
	Part V	natructions
	Where a home office either establishes pr covered in this Part or incurs and then allocates to complete this Part to be included in the submission General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is de-	if in Column (1) describing the method of il; a code from A theough C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. y where another or more than one method applies.
	Column (1) - Copreciation Method Code	Column (2)-Useful Life Code
	Breight Line     B. Declains belong     C. Sum-of-the years digits     D. Machine hours     E. Unit of production     Expensed at acquisition     G. Use charge     H. Method of depreciation used under the applicable belong if second the seeders     Y. Other or more than one needed. 31     Z. Asset category is not applicable.	Replacement experience organized by expected changes in periods of sactivess.     Terms of Leave.     Estimated on the back of Asset Guidelines under lettered fleverse Procedures.     Cother, or more than one method. 1/1.
	Column (3) Property Units Code	Column (4)-Residual Value Code
	A. ladividual treits are economical for supervisity     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying	Residual value is estimated and defected     Residual value is covered by the depreciation method (e.g., declining belowed)     Residual value is estimated but not recovered.

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instanc Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT DC LAW 100-679	NAME OF	REPORTING UNIT
Item No.			Hern	description	
5.3.0	Fully Depreci	oted Ass	ets. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
	В.		No.		
	2.		Not applicable		
5.4.0	Treatment of the appropris	Gains ar	nd Losses on Disposition a and if more than one is m	f Depreciable Pro orked, explain or	gerty, Gains and losses are: (Mark a continuation sheet.)
	Α.	-	Credited or charged com- depreciation of the asset		overhead or G&A pools to which the
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,
	c.	_	Not accounted for separa	stely. But reflects	d in the depreciation reserve accoun
	γ.	-	Otherisi 1/		
	Z	-	Not applicable		
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Ç.	es .		. Expressed	B. <u>Copitalized</u>
	(a)	Freigh	t-in		
	063	Sales	taxes		_
	(c)	Escine	tiores		
	140	Archit	ect-engineer from		_
	(e)	Overb	exils (extraordinary repairs		
	1				

# 

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		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT	
tem No.		Item	fescription		
	99 TS	Part M	Instructions		
		re a home office either establishes p			
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit
	2000			Salar	ied
	1227 6-72-72	201020200	2001000	Non-	-
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)
	A.	When Accrued (earned)	200	200	825
	В.	When Taken	-		
	Υ.	Otherix) 2/	22.5	-	
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (carned)			
	8.	When Taken			_
	Υ.	Other(s) 2/		-	-
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (earned)			
	В.	When Taken	2 (2)	1	1000
	Y.	Otherical 2/	-		
6,1,4		Inused or Unpaid oliday, or Sick Pay			
	۸.	Credited to Accounts Originally			
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-		
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78	
		Accounting Periods 2/	<u> </u>		Annual Inc.
	Y.	Other(s) Z/			
	Z.	Not Applicable		-	-
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT	
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Hem No.		Item	description
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a
	Α.	When actual payments a	ne made directly to employees
	8	When accrued (book acc	not or funds set aside but no trust fund involved)
	C	When contributions are r	nade to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal tumover severance pay and early retirement perfinent procurement regulations, which are charged used on: IMark the appropriate linets) and if more than
	A	Actual payments made	
	B	Accrued amounts on the	basis of past experience
	c	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
1	z	Not applicable	
	1/ Describe on a C	ontinuation Sheet.	

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT
item No.		Item d	escription
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light
	B	Same as above, except th	proceeds are not reduced by all applicable costs
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged
	D	Proceeds are credited to 0	ther (Miscellaneous) Income
	Y	Otherist 1/	
	z	Not applicable	
	1/ Describe on a C	Continuation Sheet.	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	tescription
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	Α.	The pion name	
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if
	C.	The plan number as reported on HS i	Form 5500, if any
	D.	is there a funding opency established	for the plan?
	E	Indicate where costs are accumulated (1) Home Office (2) Segment	4
	F.	If the plan provides supplemental box	refits to any other plan, identify the other plants).
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent is segment or business unit.)
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal converse, provide the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os
		Loss Str. 1	
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>
	c	Actuated Assurantions. Describe the assurantions are made for each person essential and the confidence assurantions, but provide a description of the confidence of the confidence of the confidence of the basis of a realty determination value. If we, describe market price, if the confidence of the co	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable, and the special of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable", a whether the cost for the segment is determined as:

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

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1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.
7.2.2 PRS F larges the in inform	et doller formation fi pions ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".
the in inform	et doller formation fi pions ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surface?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost 'RB cost for one or more segments. If so, identify
	E.	Forfeitability. Does each perticipate of account balance? If of	cont have a non-forfeitable contractual right to their o, explain.
	Z.	Not applicable, proceed	to item 7.3.0.

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

FORM CASB DS-1 (NEV 2/96)

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST	
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item e	fescription	
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)	
	A.	Yes (Proceed to Item 7.5.	1)	
	8.	No iProceed to hern 7.6.0	H	
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:	
	Α.	The plan name		
	8.	The Employer Identification Numb 5500, If any	er (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number as reported on IRS Form 5500, If any			
	D. Indicate where costs are accumulated: (1) Home office (2) Segment			
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.			
	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)			
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .	
	<ol> <li>Eartelpors and Divistings, Describe the accounting treatment for forfeitures and dividends, on both affocated and unallocated shares, in the measurement of ESOP costs charged directly of indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>			
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.	

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		ltem :	Sescription		
7.6.1	Continued.				
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year				
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year				
	received, not necessarily in the year earned  C. Accord each year, as applicable, to currently reflect the net annual cost of the				
	insurance  D. Not crudited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(s)(1)(b)(r)				
	E. Manually Rated - not applicable				
	Y. Other, or more than one 1/				
	Z. Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance.</li> </ul>				
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and arricipated conditions is accordance with generally accepted actuarial principles and practices.				
	C. The actual amount of losses are considered to represent the projected average loss to the period.				
	Y.	Other, or more than one method.	1/		
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	Separately identified and accumulated in indirect cost pool(s).				
	<ol> <li>Separately Identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>				
	Sheet).  C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on Continuation Sheet).				
	D.		or third party. (Describe accumulation and attacation		
	Y.	Other 1/			
	Z. Not applicable				
	1/ Desc	ribe on a Continuation Sheet.			

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term Vo.		Hern c	Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tel	Major functions, activities, and at	cments of cost include:	
	63	Description/Make up of the alloce	tion base	
	350			
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
Į.				

C	DST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
0.1	Company or Reporting Unit.	
	Name	
	Street Address	
	City, State, & Zlp Code	
	Division or Subsidiary of (if applicab)	le)
0.2	Reporting Unit: (Mark one.)	
	8.1. Corporate Home Offi 2. Intermediate Level H	
0.3	Official to Contact Concerning this Stateme	
	Name and Title	
	Phone number (including area code)	and extension)
0.4	Statement Type and Effective Date:	
	A. (Mark type of automission, It (a) Original Statement (b) Revised Statement	
	B. Effective Date of this States	sent/Revision:
0.5	Statement Submitted To (Provide office non extension):	ne, location and telephone number, include area code and
	(a) Cognizant Federal Agency:	
	(b) Cognizant Federal Auditor:	
		CERTIFICATION
	revision, is the complete and accurate disclo	nd belief this Statement, as amended in the case of a issue as of the above date by the above-named i, as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-679.
		(Name)
	-	(Title)
	THE PENALTY FOR MAKING A FALSE STATEME	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
R	em description
P.	rt I Instructions
unit. "Government CAS Covered Sa	the most recently completed fiscal year of the reporting lea" includes sales under both prime contracts and I Soles" includes intracorporate transactions.
Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)
A. Corporation B. Partnership C. Propoletomhip D. Not for-profit organiza E. Joint Varnare F. Federally Funded Rase Y. Other (Specify)	tion such and Development Center (FFRDC)
Predominant Type of Coverement Sales, IM	lark one.J 3/
A. Monufacturing B. Bennach and Develop C. Construction D. Services Y. Other (Specify)	ment
Annual CAS Covered Government Sales as (Mark one. An estimate is permitted for this	Percentage of Total Sales (Government and Commercial), a section.) 1/
A. Less than 10% 8. 10%-50% C. 51%-80% D. 81% 95% E. Over 95%	
Description of Your Cost Accounting System appropriate line(s) and if more than one is n	n for Government Contracts and Subcontracts. (Mark the rorked, explain on a continuation sheet.) 1/
	ess der
8. C. D. Y.	Actual costs - Proces  Actual costs - Proces

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

Cus	I MCCOOMITING STRINGSHIDS COVERS	Training and and training and and an articular and articular and articul
P	DISCLOSURE STATEMENT LEGUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	No 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	Item description
1.5.0	Identification of Differences, Between Co	entract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the m records.	f costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	eimburnable as alloweble costs under the terms and ed as follows: (Mark all that apply and if more than one is it the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identi accounting record	ified and recorded separately in the formal financial ds.
	B. Identified in separ	eately maintained accounting records or workpapers.
	C identifiable through	gh use of less formal accounting techniques that permit audit
	D Determinable by	other means. 1/
1.6.2	Estimated costs.	
		nd description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates
	C 0#er. 1/	
1.7.0	Fiscal Year: (Spec reporting purposes, e.g., 1/1 to 12/31.)	cify twelve month period used for financial accounting and
1.7.1		(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified a continuation sheet.)
	3/ Describe on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

1 . 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART 8 - DIRECT COSTS  NAME OF REPORTING UNIT
Item No.	ltem e	lescription
	Part II.	lexinactions
	This part covers the three major categoric and Other Direct Costs.	is of direct costs, i.e., Direct Material, Direct Labor,
	contractor should disclose practices based on its charged directly to Federal contracts or similar or Other Direct Costs. For exemple, a contractor meature as "Direct Material" for purposes of pricin for cost reimbursement, etc.; some other contract	and objectives an Direct Material, Direct Labor, or any change or classify purchased labor of a direct g proposals, requests for progress payments, claims from may classify the same cost as "Direct Labor." so circumstances, it is expected that each contraction
2.1.0	actually incorporated into the end product; they costs when charged to Federal contracts or simil continuation sheet the principal classes or types	used here is not limited to those items of material also include material, consumptio supplier, and other ar cost objectives as Direct Material. Becambe on a of material and sankes which are charged to direct those which are incorporated in an end product and
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate livels) and if more than
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 3/
2.2.2	Changed Direct from a Contractor-owned Inventor more than one is marked, explain on a continuati	ey Account at: (Wark the appropriate Knets) and if on sheet.)
	A. Standard costs 3( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Otheris) 1) Z. Not applicable	

3/ Describe on a Continuation Sheet.

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	lescription
2.3.0	direct material	ging Direct Material. (Mark the ap are charged to Federal contracts of on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective
2.4.0	standard cost a	nethod, i.e., you have marked Lin	<ol> <li>IDo not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate ore than one line is marked, explain on a continuation.</li> </ol>
2.4.1	Type of Varians	e.	
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/	
2.4.2	tevel of Produc es a besis for a	tion Unit used to Accumulate Vari ocumulating material variances.	ignce, Indicate which level of production unit is used
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s) 3/	
2.4.3	Method of Disp of, the dispositi	esing of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency
2.4.4	Bevisions, Star	adard costs for direct materials are	revised:
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually
	1/ Describe on	a Continuation Sheet.	

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	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UP	NT
tem No.	herr	description		
2.5.0	Method of Charging Direct Lisbor: (Mark the as show how such lisbor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, is order so develop direct to	stracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the oringinal
			Americans in Severe	
	1	Manadastaring	Direct Labor Catago	
		Buntaine	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncompensated	-		1-0-0
	overtime hours included in computation 1/	-		-
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-
	D. Standard costs/rates 1/			
	Y. Other(s) 1/			-
	Z. Labor category is not applicable		-	-
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	items 2.6.1, 2.6.2	and 2.6.4, If	more than one is
		93	Direct Labor Categor	
		Membershing	Engineering	Other Direct
	A. Rate			
			The same	
	A. Rate B. Efficiency C. Combined (A and B)			******
	B. Efficiency C. Combined (A and B)			
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/			===
	B. Efficiency C. Combined (A and B)			$\equiv$
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is			=

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

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3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
tem No.		Item d	lescription	
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as In section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment Code		
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direct. F. Indirect only Y. Other(s) 1/ Z. Not applicable	ct/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi
	- Gal	Cash Discounts on Purchases	-	
	(b)	Freight in	2.5	
	(c)	Income from Sale of Scrap	_3	
	540	Income from Sale of Salvage	-	30-12-12-12-12-12-12-12-12-12-12-12-12-12-
	(e)	Incoming Material Inspection (receiving)	_	-
	(11)	Inventory adjustment	_	
		Purchasing	-	
	191			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)	
	(a) Incentive Componsation	Proces:		
	(b) Holiday Differential (Priemium Pay)	-		
	(c) Vacation Pay	*****		
	(d) Overtime Premium Pay			
	(c) Shift Premium Pay			
	(f) Pension Costs	_		
	(g) Post Retirement Benefits Other Than Pensions	-		
	(h) Health Insurance	ATT.		
	61 Life Insurance	5012		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	90.00		
	6) Sick Leave			
	1/ Describe on a Continuation Sheet.			

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	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT				
Item No. 3.2.3	Hern description						
		ements of Cost, os - Miscellancous	TreatmentCode Nome of Pool)				
	tat	Design Engineering (in-house)		_			
	(6)	Drufting (in-house)					
	601	Computer Operations (in-house)					
	(d)	Contract Administration	2.055				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Sinished product)					
	(g)	Line for production) Inspection					
	(h)	Packaging and Preservation	-				
	60	Preproduction Costs and Start-up Cost					
		Departmental Supervision	-				
	60	Professional Services (consultant fees)					
	60	Purchased Labor of Direct Nature (on premises)					
	(m)	Purchased Labor of Direct Nature (off premises)					
	(n)	Reamangement Costs	-	:			
	fol	Rework Costs					
	fol	Royalties	-	C-			
	(q)	Scrap Work	-	-			
	61	Special Test Equipment	-	-			
	fsl	Special Tooling	-				
	(1)	Warranty Costs		0.00			
	(w)	Rental Costs					
	(w)	Travel and Subsistence					
	(m)	Employee Severance Pay	-				
	(x)	Security Guards					

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				NAME OF REPORT	ING UNIT			
Item No.	Item description							
4.1.0	Continued.				Allocation Base Code			
	2.	90-1			-			
		(10)	Major functions, actività elements of cost include					
		(6)	Description/Make up of allocation base:	the				
4.2.0	that describe selected indi cost objective activities, an if direct labor	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For ex y such pooled expenses to olial selected, indicate (a) (b) the make up of the allocates fits included? If a total cos	Federal contracts or similar the major functions, cation base(s). For example, it input base is used, is the			
	200				Allocation			
	Sing	le Pool	Containing G&A Expenses	Only	Base Code			
	100				_			
	tai		or functions, activities, and nents of cost included:					
		( <del>-</del> -						
	(ы)	Des	cription/Make up of the alk	scation base:				
	1							

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m							
	Item description						
4.2.0	Continued. Single	Allocation Base Code					
	Çab		functions, activities, and nts of cost included:				
		100					
	(b)	Descr	iption/Make up of the allo				
	Spec	ist Affac			Allocation Base Code		
	1.	_					
		(a)	Major functions, activiti elements of cost includ	es, and ed:			
				<del></del>			
		(b)	Description/Make up of				
	2						
		(10)	Major functions, activit elements of cost include				
	1	699	Description/Make up of	the allocation base:			
	1						

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROA	RD PV	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	No.	AME OF REPORTING UNIT			
Terra No.		Item descriptio				
4.4.0	Transment of Variances from Artisal Cost Bindentheostrion, or Distributorities). When predefermined billing or coording rates are seed to charge costs of service centers and expense peels to Federal contracts or other indice carry pools Binde Code A. In Column Cill of Non-A.3-N, vertices from actual seets are: (Mark the appropriate Binde) and if make then one is marked, explain on a continuation sheet.)  A. Provated to upon on the basis of charges made, at bond once amounty B. At charged or cradited to indirect cost positival at least once amounty Y. Otherits 17.					
45.0	Z. Service center is not applicable to reporting unit  Application of Deathcart and OAA Recor to Specified Transactions or Contr.					
	This litem is directed to attornationing year precise in special situations where, in fine of establishing a separate indirect cost peol, effectation is made from an established sectional or CRA pool at a rate other than the normal full site for that pool. In the case of such a special effection, the terms "less that full rate" or "more than full rate" should be used to describe the practice. The terms do got apply to situations where, as in some cases of off-size activities, etc., a separate indirect east pool and have are used and the rate for such activities to lower than the "in-house" rate.					
	For each of the transactions or costs field below, write size of the following codes to bedieste your indirect cost effectively precise with respect to that transaction or cost. If Code A, full rate, is amount, identify on a construction sheet the positil reported under home 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes 8 or C, loss than or more than the full rate, is entered, describe on a continuation sheet tha major types of expenses that are covered by such a rate.					
	1999.00	Rate Code				
	A. Full rate B. Special absortion at less than Z. Transacti	full rate D.	Special effection at more than full rate. No overhead or GSA is applied cable to reporting unit.			
	Transaction or Cost to Which Indicate Costs May be Allocated		Ruto Code			
	tal Subcontract costs 80 Purchased Labor 60 Government-barrished in 60 Self-constructed deprecia	unterials able source	=			
	(d) Labor on installation of a (f) Off-site work	eretr	=			
	(q) Introorganizational transfers out (h) Interrepresentational transfers in Main indicate on a confidentian theat the best used by you as transfers to charge the control price of interrepresentational transfers to Federal contracts or steaky cost objectives. If the charge is based on cont, Indicate whether the transfers of GAA expenses are included.) (ii) Other transactions or costs thether Gode B or C or this like in it there are other transfers or costs to which other less than fail rate or more then full rate is applied. Life such transactions or costs to a coststeption short, and for such despite, the region trace of a specimen or a cost that the fail rate is applied. Life such transactions or costs a coststeption short, and for such despite, the region trace of appearance convent by such a rate. If there					

FORM CASB DS-1 (REV 2/96)

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	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT				
Item No.			Item (	Item description				
4.6.0	Independent Bessarch and Development (BRD) and Bid and Proposal (BEP) Costs. Definitions of and requirements for the allocation of IRAD and BEP costs are contained in 48 CFR 9304.420. The Self rate of all allocable manufacturing, angineering, and/or other overhead is applied to IRAD and BEP costs as if IRAD and BEP projects were under contract, and the "burdened" IRED and BEP costs are (Mark appropriate Reviels).							
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a composite pool with GSA expenses.</li> </ul>							
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.							
	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.							
	Y Other 1/							
	Z Not applicable							
4.7.0	Cost of Godtal Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)							
	A. On a book identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as th Spolities to which it relates.							
	и.		On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)					
	C.	<ul> <li>By the "alternative allocation process" described in instructions for Forms CASE-CMF.</li> </ul>						
	z.	_	Not applicable.					
			entinuation Sheet.					

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT

Item description

Part V Instructions

Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allecates these costs to its segments, the home office may complies this Part or be included in the submission by the segment as indicated on page 69 4.

Seneral Instructions.

5.1.0 Depreciation Tampible Assacts for Government Contract Costing. (For each of the assact categories lated on Page \_\_\_\_\_\_ enter a code from A through It in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through It in Column (2) describing the basis for determining useful life; a code from A through It in Column (3) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets.

Enter Code Z in Column (11) only, if an asset category where another or ement than one method applies.

Enter Code Z in Column (11) only, if an asset category is not applicable.)

Column (11-Operated the Method Code

A. Streight Line

B. Describing Belance

C. Sement the years digits

D. Machine hours

E. Uset of production

C. Sement the years digits

D. Machine hours

E. Uset of production

C. Sement the years digits

D. Machine hours

E. Uset of production

C. Sement the years digits

D. A period to groups of assets with shalar service lives

T. Other or more than one method 1/1

Ecolumn (12) Property Shrits Code

A. Residual value is estimated and deducted

Residual value is estimated and deducted

Residual value is estimated by the depreciation method in g., declhring balanced

C. Applied to groups of assets with shalar service fives

T. Other or more than one method 1/1

T. Other or more than one method 1/1

T. Other or more than one method 1/1

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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COST ACCOUNTING STANDARDS BOARD			PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ltem No.	Rem description							
5.1.0	Continued.	t Category	Deprecia Metho Code	be	Useful Life Code	Property Units Code	Residual Value Code	
	83060	Commony	(1)		(2)	(3)	(1)	
		Land improvements						
		Building	-			-	-	
		Building improvements			_	_		
		leasehold improvements			_			
		Machinery and equipment				_	-	
		Furniture and fixtures		-	_	-	-	
		Automobiles and trucks	_	-	-	-	_	
		Data processing equipment		-		_	_	
		Programming/reprogramming costs			-	-		
		Putterns and dies	-	-	-	-		
		Tools	_	-	_	_		
		Other depreciable most categories (Enter Code Y on this line if other assest categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code 2.3	1	3	-	_	_	
5.2.0	the same for or (B) on eac complete this	Practions for Continu. Financial Acc cesting Federal contracts as for final this under Financial Accounting as a term.)	ancial acco	unting Tax. I	and inco	me tax?	Mark either (A izations need a	
	(a)	Methods		-		_		
	(6)	Useful lives	-					
	(c)	Property units	-					
	(d)	Residual values		-				
	Incor	не Так	A. Y	93		B. No		
	(e)	Methods				-		
	10	Useful lives						
	(a)	Property units						
	Di)	Besidual voluca				_		
	J. J. D.	monday variety	-	-		_		
	The same of							

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	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT			
Item No.	Item description						
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?			
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property, Gains and losses are: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
	Condited or charged currently to the same overhead or G&A pools to w depreciation of the assets was charged						
	Taken into consideration in the depreciation cost basis of the new items, when scade in is irreduced.						
	C. Not accounted for separately, but reflected in the depreciation reserve a						
1	¥	Otherisk 1/					
	z	Not applicable					
5.5.0	regarding capitalization	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)					
	Cust	Α.	Expressed	B. Copitalized			
1	(a) Freight	in	-				
	(b) Sales to	ixes	-	_			
	(c) Excise	taxes		10			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?				
	1) Procede on a Comme	Constant Phase					

FORM CASS DS-1 IREV 2/961

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is to the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit electric tide years uppor emos pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

### COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable

2/ FORM CASB DS-1 (REV 2/96)

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For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

	DISCLOSU	G STANDARDS BOARD BE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT					
Hem No.		hem d	escription					
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)							
	Α	When actual payments are	made directly to employees					
	В		of or funds set aside but no trust fund involved)					
	C		When contributions are made to a nonforfeitable trust fund					
	D							
	Y	Other(s) 1/						
	Z. Not applicable							
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement separations, which are charged directly or indirectly to Federal contracts, are based on: Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)							
	A	Actual payments made						
	B Accrued amounts on the basis of past experience							
	C Not charged							
	Y Otherisi 1/							
	Z Not applicable							
6.4.0	Incidental Receipts. (Mark the appropriate linefal to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling zervices, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)							
	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>							
	B	B. Where the omount of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscotlaneous) Income						
	c	C The entire amount of the receipt is credited directly to Other (Miscellaneous) Income						
	Y	Other(s) 3/						
1	z	Not applicable						
	1/ Describe on a Continuation Sheet.							

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
		RE STATEMENT UBUC LAW 100-679				
item No.	Item description					
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities act forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are induced by all applicable costs such as depreciation, hear, light and power				
	R	Same as above, except the proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged				
	D	Proceeds are credited to 0	Other (Miscellanesus) Income			
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a G	Continuation Sheet.				

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS			
	DESC	LOSURE	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT			
hem No.		Item description					
7.1.0			Fort V	Il Jostnactions			
	retirement be of deferred of corporate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records auch costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the		
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practions or procedures for the types of costs covered in this Part. Will or iscura and then allocates those costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., <u>Foreign Plans</u> with Costs Charged to Federal Contracts. Identity the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal						
	and enter re			sees or sensor cost objectives, overs app	Number of		
	4		Type of Pension Plan				
					Plans		
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans		
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans		
	Α.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans		
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans		
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each			
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively baspiase	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)			
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Hem d	tem description				
7.1.1	General Plan I Information:	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	The pion name					
	8.						
	C.	The plan number as reported on HS is	Form S500, if any				
	D.	is there a funding opency established	for the plan?				
	E.	E. Indicate where costs are accumulated: III Horse Office (2) Segreent					
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).				
	surrevers plans are listed under 7.1.0.8., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plans which represent the largest defair arrowarts of costs charged to Federal contracts, or similar cost objectives, describe on a continuation sheet the basis for the continuation (actualing treatment of dividends, credits, and terfeitives) regained for each fiscal year. (If there are not more than three plans, penels information to all the plans. If there are more than three plans, information should be provided for those plans that in the appropria account for at least 80 percent of these defined contribution plan costs alleaded to this segment or business units.)						
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	Defined-Benefit Henfal. Where rumorous plans are licted under 7.1.0.8. (excluding certain defined-benefit plans testaled as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define enrounts of costs charged to fidered connects, provide the information requested before on a contribution sheet. (If there are not seen than those plans, provide information for all the plans. If there are mare than those plans, primarily the plans of the plans o						
	A. <u>Accused Core Method</u> , Merdify the actuaried cost method used, including the cost method is used to who available honeitre, for each plan, include the method sand to determine the accusaried volve of excess. Along it applicable, include whether normal cost is developed as a finished whether normal cost is developed as a finished whether normal cost is developed as a finished whether owner and the excession of the excessio						
	8. <u>Actualid Assumptions</u> . Describe the events or conditions for which significant actualist ensureptions are made for each plan. Do not include the common common's values of the assumptions, two provides a description of the lausts used for featuralists these ensures; which Alto, describe the official sund to evaluate the validity of an actuarial ensureption. For plans listed under 2.1.1.0.8.1.0. who've five applicable.*						
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	100						

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST				
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.		Hem c	n description				
7.2.0	Post-retirement Benefits (1985) Other than Pensions (including post-retirement health care benefits) Charged to Federal Contracts, Identify the accounting method used to determine the costs and the number of 198 plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.)						
		Medical Used to Determine Costs	Burder of Pleas				
	Α.	Accrual Accounting					
	8.	Cash (pay-as-you-go) Accounting					
	G.	Purchased Insurance from unrelat					
	D.						
	E.	Self-Insurance fincluding insurance					
		obtained through Captive Insurer	no contract of the contract of				
	F. Terminal Funding						
	Y. Other 1/						
	Z Not Applicable (Proceed to Item 7.3.0)						
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:						
	A.	The plan name					
	<ul> <li>The Engloyer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>						
	C. The plan number as reported on IRS Form 5500, if any						
	D. In there a funding agency or funded reserve established for the plan?						
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:				
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.						
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

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PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD				RD AND INSURANCE COST				
	REQUIRED BY PU	STATEMENT BUC LAW 100-	879	NA	NAME OF REPORTING UNIT					
Item No.			lte	em description						
7.3.0	organization provide	group insurance sability, accident reviously describ Yes (Comple	e coverage t, and sim- bed in 7.2 te Item 7.	3.1)						
7.3.1	Employee Group Ins life, hospital, surgice employeest, provide III there are not mor information for all the insurance plans, into aggregate account for	B. No Graceed to hem 7.4.0)  Employee Group Insurance Programs. For each program that covers a category of insured risk to g. life, hospital, surgical, medical, disability, accident, and similar programs for hoth active and the insurance plans for hoth active and employeest, provide the information below on a confishation sheet, using the codes described below. If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies are self-insurance plans. Information should be provided for those policies and self-insurance plans that is the aggregate account for at least 80 percent of the costs allocable to this segment or business with the program that covers each category of insured risk identified.)								
	Description of Employee Group Insurance Program:									
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)			
	Column (1) - Cost Accumulation									
	Enter Code A. B. or Y. as appropriate.									
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment Y. Other 1/									
		Column (2) — Cast Basis								
	Enter code A	, B, C, or Y, as	appropria	ite.						
	B. Self-	hased Insurance hased Insurance r 3/			10.00					
	1/ Describe on	a Continuation	Sheet,							

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
turn No.	Num	description			
7.3.1	Continued.				
	Column (3)	- Includes Reliepes			
	Enter code A. R. C. or Y, as appropriate.				
	A. No, does not include benefits for retirens.  9. Yes, PRS benefits for retirens that are a part of a policy or coverage for both active employees.				
	<ol> <li>Yez, PRS benefits for retires that are a part of a policy or coverage for both active employees and retires are reported here instead of 7.2.0.</li> </ol>				
	C. Yes, PR2 bonofits for retirees are a part of a PRR plan previously reported under 7.2.0.				
	Y. Other 1/				
	Column (4) - Parchaned Journeys Better Berts				
	For each plan forted enter code A, B, C, Y, or Z, as appropriate.				
	A. Retrospective Rating (also called experience rating plan or reterition plans).				
	B. Manuady Rated				
	C. Community Rated				
	Y. Other, or more than one type 3/				
	Z. Mot opplicable				
	Coheren (5) - Projected Assesses Loss				
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	knured portion of purchased insurance, exter cade A, B, C,			
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis				
	of the cost of comparable purchased incurance.  8. Self-incurance costs are based on the contractor's experience, relevant industry experience, and				
	<ol> <li>Self-transver costs are based on the contractor's experience, relevant industry experience, and principated conditions in accordance with accordance principles.</li> </ol>				
		represent the projected average lasts for the period.			
	Y. Other, or more than one method 1				
	Z. Not applicable				
	Column 16) - Immunece Administration Economics				
	For each self-intered group plan, or the self-intered portion of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A. Separately identified and accumulated in indirect cost pool(s).				
	<ol> <li>Separately identified, accumulated, and affocuted to cost objectives either at the argment end/or</li> </ol>				
100		on method on a Continuation Short).			
	<ul> <li>Kot separately identified, but included in indirect cost pools. (Describe pools) on a Continuation Short)</li> </ul>				
		third party. (Describe accumulation and affectation process or			
	e Continuation Short).				
	Y. Other 3/ Z. Not applicable				

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Describe on a Continuation Short.

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.		Hern o	description .		
7.4.0	Deferred Cor compensation (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	.415. Does your organization award deterred ed to Federal contracts or similar cost objectives?		
	A	Yes (Complete from 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)			
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by n:		
	A.	The plan name			
	В.	The Employer Identification Numb 5500, if any	ber (EIN) of the plan sponsor as reported on IRS Form		
	C. The plan number as reported on IRS Form 5500, if any				
	Indicate where costs are accumulated:				
		(1) Home office (2) Segment			
	E.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If sibe .		
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch sovide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost ornitruction where. (If there are not more than those serie are more than these plans, information should be count for at least 80% of these deterned business units:		
	A.	Description of Man.			
		Stock Options     Sock Appreciation Right     Cash Incentive     Other (explain)	5		
	8.	Method of Charging Costs to For	deral Contracts or Similar Cost Objectives.		
	3633	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded it a employee (pay-as-you-go)		
		a. Omer texpress			

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item	description		
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)		
	Α.	Yes (Proceed to item 7.5	1)		
	В.	No iProceed to ham 7.6.0	DI .		
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:		
	A.	The plan name			
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form		
	C. The plan number as reported on IRS Form 5500, If any				
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:		
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.		
	F.	<ul> <li>Indicate whether the ESOP plen is a defined-contribution plan subject to CAS 9904.412, (Answer Yes or No.).</li> </ul>			
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a		
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.		

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	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Hem	description			
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?		
	B No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.			
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.)  Description of Line of Insurance Coverage	re applicable to the plans. If there are for those policies as costs allocable to t	line of insurance, provide more than three policies or nd self-insurance plans that in the		
		Crediting 1 of Dividends Project	tel francisco		
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_		
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/				
	Column (2) - Cost Books				
	Enter code A. B. C. or Y. as appropriate.				
	Purchased Insurance from unrelated third party     B. Bell-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/				
	1/ Describe on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

#### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

## 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT	
Item No.		Item e	fesoription		
		Type of Expenses or Name of Por	of of Expenses		
83.1	Directly Allos	cated			
	1.				
	(a)				
			-		
	- 20		-		
	2. (a)	Major functions, activities, and el			
			Charles or Cost French		
			-		
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code	
	1.			-	
	(a)	Major functions, activities, and e	lements of cost include:		
	61	Description/Make up of the alloca	ation base:		
			_		
	2.			1200	
	(a)	Major functions, activities, and e	lements of cost include:		
	tho	Description/Make up of the afloc	etion bases		
	100	Decorption water up of the moc	and Marks		
	1				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES		
	REGURED BY PUBLIC LAW		NAME OF REPORTING UNIT		
No.		hem o	inscription		
8.3.3	Residual Expenses		Affocation Bass Code		
	tel Major functions.	activities, and ex	rments of cost include:		
	(b) Description/Mak	e up of the alloce	tion base:		
			-		
8.4.0	Transfer of Expenses. If there office, identify on a continuation unit incurring the expense.	ers normally trans a sheet the classi	iers of expenses from reporting units to this home faction of the expense and the name of the reporter		

FORM CASE DS-1 (REV 2/36)

VIII - 4

C	DST ACCOUNTING STANDARDS BDARD	PART I - GENERAL INFORMATION			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
tem No.	le	em description			
	Pa	rt I Instructions			
		the most recently completed fiscal year of the reporting			
	unit. "Government CAS Covered Sal	es" includes sales under both prime contracts and Sales" includes intracorporate transactions.			
1.1.0	Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)			
	A. Corporation				
	B. Partnership				
	C. Proprietorship				
	D. Not-for-profit organization				
	E. Joint Ventore  F. Federally Funded Research and Development Center (FFRDC)				
	Y. Other (Specify)				
1.2.0	Predominant Type of Government Sales, IM	ark one.1 3/			
	A. Manufacturing				
	B. Basearch and Develop-	ment			
	C. Construction				
	D. Services				
	Y. Other (Specify)	THE RESERVE OF THE PARTY AND			
1.3.0	Annual CAS Covered Government Sales as Percentage of Total Sales (Government and Commercial), (Mark one. An estimate is permitted for this section.) 1/				
	A. Less than 10%				
	B. 10%-50%				
	C. 51%-80%				
	D. 81% - 95%				
	E. Over 95%				
1.4.0	Description of Your Cost Accounting System appropriate line(s) and if more than one is m	n for Government Contracts and Subcontracts. (Mark the orked, explain on a continuation sheet.) 1/			
	A. Standard costs - Job o	order			
	II. Standard costs - Proce	235			
	C Actual costs - Job and				
	D. Actual costs - Process Y. Other(s) 2/	<u> </u>			
	Y. Other(s) 2/				

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

Cus	I MCCOOMITING STRINGSHIDS COVERS	Training and and training and and an articular and articular and articul	
P	DISCLOSURE STATEMENT LEGUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
No.	No 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	Item description	
1.5.0	Identification of Differences, Between Co	entract Cost Accounting and Financial Accounting Records.	
	List on a continuation sheet, the types of memorandum records and identify the m records.	f costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting	
1.6.0	Unallowable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than or marked, describe on a centiauration alreat the major cost groupings, organizations, or other critically each marked technique.)		
1.6.1	Incurred costs.		
	A. Specifically identi accounting record	ified and recorded separately in the formal financial ds.	
	B. Identified in separ	eately maintained accounting records or workpapers.	
	C identifiable through werification.	gh use of less formal accounting techniques that permit audit	
	D Determinable by	other means. 1/	
1.6.2	Estimated costs.		
		nd description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.	
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates	
	C 0#er. 1/		
1.7.0	Fiscal Year: (Spec reporting purposes, e.g., 1/1 to 12/31.)	cify twelve month period used for financial accounting and	
1.7.1		(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified a continuation sheet.)	
	3/ Describe on a Continuation Sheet.		

FORM CASB DS-1 (REV 2/96)

1 . 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART 8 - DIRECT COSTS  NAME OF REPORTING UNIT		
Item No.	ltem e	description		
	Part II.	lexinactions		
	This part covers the three major categoric and Other Direct Costs.	is of direct costs, i.e., Direct Material, Direct Labor,		
	It is not the brient here to spell out or define the three elements of direct costs. It centractor should disclose practices based on its own deferitions of what costs are, or will charged directly to Federal controcts or similar cost objectives an Direct Material, Direct II. Other Direct Costs. For example, a contractor may charge or displicy purchased labor of nature as "Direct Material" for purposes of pricing proposals, requests for prograss payme for cost reimbursement, etc.; nome other contractor may classify the same cost as "Direct and still another as "Other Direct Costs." In these circumstances, it is expected that each will disclose practices consistent with its own classifications of Direct Material, Direct Lost.			
2.1.0	Description of Direct Material. Direct material as used here is not limited to those items of materially incorporated into the end product; they also include material, consumable supplies, and costs whosi changed to Federal contents or similar cost objectives as Direct Material. (Describe continuation sheet the principal classes or types of material and survices which are changed or inspectacly group the material and service coats by those which are install and service coats by those which are install.)			
2.2.0	Method of Charging Direct Material,			
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate livels) and if more than		
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 3/		
2.2.2	Changed Direct from a Contractor-owned Inventor more than one is marked, explain on a continuati	ey Account at: (Wark the appropriate Knets) and if on sheet.)		
	A. Standard costs 3( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Otheris) 1) Z. Not applicable			

3/ Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD		PART 8 - DIRECT COSTS	
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hern d	lescription	
2.3.0	direct material	ging Direct Material. (Mark the ap are charged to Federal contracts of on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is	
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective	
2.4.0	standard cost a	nethod, i.e., you have marked Lin	<ol> <li>IDo not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate ore than one line is marked, explain on a continuation.</li> </ol>	
2.4.1	Type of Varians	e.		
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/		
2.4.2	Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances.			
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s) 3/		
2.4.3	Method of Disp of, the dispositi	esing of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency	
2.4.4	Bevisions, Star	adard costs for direct materials are	revised:	
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually	
	1/ Describe on	a Continuation Sheet.		

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	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS		
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
tem No.	herr	description			
2.5.0	Method of Charsing Direct Labor: Wholk the appropriate Snelsi for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor counts.				
			Americans in Severe		
	1	Manadastaring	Direct Labor Catago		
		Buntaine	Engineering	Other Direct	
	A. Individual/actual rates				
	B. Average rates - uncompensated	-	_	1-0-0	
	overtime hours included in computation 1/	-		-	
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-	
	D. Standard costs/rates 1/				
	Y. Other(s) 1/			-	
	Z. Labor category is not applicable		-	-	
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	items 2.6.1, 2.6.2	and 2.6.4, If	nore than one is	
		93	Direct Labor Categor		
		Membershing	Engineering	Other Direct	
	A. Rate				
			The same		
	A. Rate B. Efficiency C. Combined (A and B)			******	
	B. Efficiency C. Combined (A and B)				
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/			===	
	B. Efficiency C. Combined (A and B)			$\equiv$	
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is			=	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS  NAME OF REPORTING UNIT			
	REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORT	ING UNIT		
tem No.	Item description					
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same		
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as In section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes		
		Treatment Code				
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direct. F. Indirect only Y. Other(s) 1/ Z. Not applicable	ct/Sometimes indirect		
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi		
	- Gal	Cash Discounts on Purchases	-			
	(b)	Freight in	2.5			
	(c)	Income from Sale of Scrap	_3			
	540	Income from Sale of Salvage	-	30-12-12-12-12-12-12-12-12-12-12-12-12-12-		
	(e)	Incoming Material Inspection (receiving)	_	-		
	(11)	Inventory adjustment	_			
		Purchasing	-			
	191					

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)	
	(a) Incentive Componsation	Proces:		
	(b) Holiday Differential (Priemium Pay)	-		
	(c) Vacation Pay	*****		
	(d) Overtime Premium Pay			
	(c) Shift Premium Pay			
	(f) Pension Costs	_		
	(g) Post Retirement Benefits Other Than Pensions	-		
	(h) Health Insurance	ATT.		
	61 Life Insurance	5012		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	90.00		
	6) Sick Leave			
	1/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT		
Item No.		hem descrip	igition		
3.2.3		ements of Cost. os - Miscellancous	Treatment Code	Name of Poolisi	
	tat	Design Engineering (in-house)		_	
	(6)	Drufting (in-house)			
	601	Computer Operations (in-house)		_	
	(d)	Contract Administration	2.055		
	(e)	Subcontract Administration Costs			
	en	Freight Out (Sinished product)			
	(g)	Line for production) Inspection			
	(th)	Packaging and Preservation	-		
	60	Preproduction Costs and Start-up Cost			
	0	Departmental Supervision	-		
	60	Professional Services (consultant fees)			
	60	Purchased Labor of Direct Nature (on premises)	_		
	tm0	Purchased Labor of Direct Nature (off premises)			
	(n)	Reamangement Costs	-		
	tol	Rework Costs			
	fol	Royalties	-	Central	
	(q)	Scrap Work	-	-	
	(r)	Special Test Equipment		-	
	fsl	Special Tooling	-		
	(1)	Warranty Costs			
	(w)	Rental Costs	_		
	(v)	Travel and Subsistence			
	(m)	Employee Severance Pay			
	(x)	Security Guards			

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the make up of the abscartion between Use a continuation sheet if additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.			Herr	description	
4.1.0	Continued.				Allocation Base Code
	2.	<u></u>			-
		(10)	Major functions, activitis elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For e g such pooled expenses to olisi selected, indicate (a) (b) the make up of the allo fits included? If a total con-	Fedoral contracts or similar the major functions, cartion base(s). For example, st input base is used, is the
	200				Allocation
	Sing	e Post	Containing G&A Expenses	Only	Base Code
	100				_
	tai		or functions, activities, and nents of cost included:		
		3 <del></del>			
	(ы)	Des	cription.Wake up of the alk	cation base:	
	1				

### COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m				description	
2.0	Continued. Single	Pool C	ontaining Both G&A and N	on-G&A Expenses	Allocation Base Code
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Desce	iption/Make up of the allo		
	Spec	ist Affac	ations		Allocation Base Code
	1.	_			
		(a)	Major functions, activity elements of cost include	es, and ed:	
				<del></del>	
		(b)	Description/Make up of		
	2	-,			
		\$a0	Major functions, activit elements of cost includ		
	1	699	Description/Make up of	the allocation base:	

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - MORECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ters No.	la la	nm description			
4.4.0	costing rates are used to change costs of service of our pools flate Code A in Column (3) of ten 6.3. Smalls and if more than one is marked, explain on a A. Provised to used on the b	basis of charges made, at least once aroundly			
	B. All charged or credited to Y. Othertsi 1/ Z. Service center is not appl	indirect cost poolst at least once annually Ecable to reporting unit			
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.			
	This flow is directed to assortateining year precifies in special situations where, in lieu of establishing a separate indirect cest peopl, discretion is made from an established operated or GSA pool et a rati other than the rearned jud and for that pool. In the case of such a special electrice, the terms "less than full state" or "more than full state" abuside to use of the discretion. The terms do ago people to students where, as in some case of off-site activities, etc., a represent inclinent each pool and buse are used and the rate for such activities to leave that the "law-board" rate.				
	indicate your indirect cost affocation practice with a arrayed, identify on a continuation sheet the pools				
		Rate Code			
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit			
	Transection or Cost to Which Indicest Costs May be Allected	Rute Code			
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>			
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-			
	(g) Introorganizational transfers and (h) Interrograminalist transfers in Alice indicate on a confinentian thank the bala used by you as transferse to a chape the cost or prior of interrograminational				
	transfers to Federal contracts or objectives. If the charge is based whether the transferor's GSA ray (i) Other transactions or costs librar fine it there are other transactions.	d on cost, indicate passes are included.) or Code B or C on this o or cissts to which			
	either leas than full note or more a applied. List such transactions or continuation sheet, and for each types of expenses covered by sur	r costs on a describe the major			

FORM CASB DS-1 (REV 2/96)

IV - 5

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
tem Vo.			Item d	lescription	
4.6.0	requirements	for the a scable mu &D and I	Socation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are	
	Α.	-	Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expenses.	
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a separate pool.</li> </ul>				
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the	
4.7.0	Y Other 1/				
	Z Not applicable				
	Cost of Crohal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)				
	Α.	-	On a basis identical to the amortization from these t facilities to which it relate	at used to absorb the actual depreciation or localises; land in assigned in the same manner as the ts.	
	u.	-	On a basis not identical to that used to absorb the actual depreciation or americation from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)		
	C.	By the "alternative allocation process" described in instructions for Form CASE-CMF.			
	z.	-	Not applicable.		
	1				
	1/ Describe	e on a Co	ntinuation Sheet.		

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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	COST ACCOUNTING STANDARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT				
	DISCLOSURE STATEMEN REQUIRED BY PUBLIC LAW 1					
ltem No.		ltem e	lesoription			
5.1.0	Continued.		Depreciation Method		Property Units	Residual Value
	Asset Category		Code (1)	Code (2)	Code	Code (1)
	(a) Land improvements					
	(b) Building		-		-	-
	(c) Building improvement		100			
	(d) Leasehold improven		-	_		
	(e) Machinery and equit		_		_	-
	(f) Furniture and fixture		_	_	-	_
	(g) Automobiles and tru		-	-		_
	(h) Data processing eq. 6) Programming/repros		_	_	_	-
	6) Patterns and dies		-	-		-
	(k) Tools		-			15.55
	(i) Other depreciable at	sset categories				
	enumerate on a cor					
	each such esset eat applicable codes. ( Code Z.)					
5.2.0	applicable codes. (Code 2.)  Depreciation Practices for Cash the same for costing Federal co- or (R) on each live under Financi complete this item.)	Otherwise enter	ancial accoun ad Income Ta	rting and inco is. Not-for-p	ome tax? rofit organ	(Mark either () leations need
5.2.0	aggicable codes. 6 Code 2.)  Depreciation Practices for Costs the same for coding Federal co- or (8) on each line under Financi complete this item.)  Financial Accounting	Otherwise enter	ancial accoun	rting and inco is. Not-for-p	ome tax?	(Mark either () leations need
5.2.0	applicable codes. (Code 2.)  Depreciation Practices for Cash the same for costing Federal co- or (R) on each live under Financi complete this item.)	Otherwise enter	ancial accoun ad Income Ta	rting and inco is. Not-for-p	ome tax? rofit organ	(Mark either () leations need
5.2.0	aggicable codes. 6 Code 2.)  Depreciation Practices for Costs the same for coding Federal co- or (8) on each line under Financi complete this item.)  Financial Accounting	Otherwise enter	ancial account ad Income To	rting and inco is. Not-for-p	ome tax? rofit organ	(Mark either () leations need
5.2.0	applicable codes. (Code 2.)  Deprecipen Practices for Castis the same for coding Federal co- or (R) on each like under Financi- complete this item.)  Financial Accounting (a) Methods	Otherwise enter	ancial account ad Income To	rting and inco is. Not-for-p	ome tax? rofit organ	(Mark either ( leations need
5.2.0	applicable codes. 6 Code 2.3  Depreciation Practices for Costs the same for costing Federal co- or (0) on each loss under Financi complete this item.)  Financial Accounting (a) Methods (b) Useful lives.	Officerwise enter res. Financial Acc stracts as for fin al Accounting as	ancial account ad Income To	rting and inco is. Not-for-p	ome tax? rofit organ	(Mark either ( leations need
5.2.0	applicable codes. 6 Code 2.3  Depreciation Practices for Costs the same for costing Federal cor or (II) on each line under Financi complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units	Officerwise enter res. Financial Acc stracts as for fin al Accounting as	ancial account ad Income To	rting and lecr ix. Mat-for-p	ome tax? rofit organ	(Mark either U laztions need
5.2.0	applicable codes. 6 Code 2.3  Decrecipion Previous for Costs the same for costing Federal cor or (II) on each lies under Financi complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual values	Officerwise enter res. Financial Acc stracts as for fin al Accounting as	A. Yas	rting and lecr ix. Mat-for-p	ome tax? rofit organ B. No	(Mark either U laztions need
5.2.0	aggicable codes. 6 Code 2.)  Deprecion Practicos for Costit the same for costing Federal co- or (II) on each line under Financi complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual valves Income Tax	Officerwise enter res. Financial Acc stracts as for fin al Accounting as	A. Yas	rting and lecr ix. Mat-for-p	ome tax? rofit organ B. No	(Mark either U laztions need
5.2.0	applicable codes. 6 Code 2.3  Depreciation Precision for Costit the same for conting Federal cor of (0) on each loss under Financi complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual values Income Tax (e) Methods	Officerwise enter res. Financial Acc stracts as for fin al Accounting as	A. Yas	rting and lecr ix. Mat-for-p	ome tax? rofit organ B. No	(Mark either U laztions need

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES	
	REQUIRED BY PUBLI		NAME OF REPORTING UNIT		
Item No.					
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?	
	B	Yes 1/ No Not applicable			
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark s a continuation sheet.)	
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the	
		Taken into consideration i where trade in is involved		on cost basis of the new items,	
1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account	
1	¥	Otherisk 1/			
	z	Not applicable			
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)	
	Cust	Α.	Expressed	B. Copitalized	
1	(a) Freight	in	-		
	(b) Sales to	ixes	-	_	
	(c) Excise	taxes		10	
	(d) Anchite	ct-engineer from	0.000	-	
	(e) Overha	uls (extraordinary repairs)	day day?		
	1) Procede on a Comme	Constant Phase			

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is to the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit electric tide years uppor emos pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

### COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.	Item description					
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to not if more than one is marked, explain on a			
	Α	When actual payments are	made directly to employees			
	8	When accrued (book acon.	of or funds set aside but no trust fund involved)			
	C	When contributions are ma	ide to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	z	Not applicable				
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement perfinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than			
	A	Actual payments made				
	B	Accrued amounts on the b	asis of past experience			
	C Not charged					
	Υ.					
	z	Not applicable				
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is			
	^-	The entire amount of the a which related costs have t	ecopt is credited to the same indirect cost pools to seen charged			
	B	related part of the receipt	escript includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other			
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD		PART VI - OTHER COSTS AND CREDITS		
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT		
item No.	Item description				
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee welfare activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)		
	Α		o an employee-welfare organization or fund; such all applicable costs such as depreciation, heat, light		
	R	Same as above, except th	e proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged		
	D	Proceeds are credited to Other (Miscellaneous) Income			
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a G	Continuation Sheet.			

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS			
	DESC	LOSURE	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT			
hem No.		75.52	Nam	description			
			Fort V	Il Jostnactions			
	retirement be of deferred of corporate or others may it organizations When a continuation require that of disclose the segment(s) p	This part covers the measurement and assignment of costs for employee persions, post settlement benefits other than pensions including post retirement health benefits), certain other types of deferred compensation, and insurance. Some organizations may secur all of these costs at the corporate or home office level, wide others may incur them at subordinate organizational levels. Sell other may incur a portion of these costs at the corporate level and the behavior at subordinate organizational levels.  Where the augment deporting until does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that iscurs and records such costs, and should require that entity to complete the applicable performs of this Part VIII. Each such waitly is to should require that entity to complete the applicable performs of this Part VIII. Each such waitly is to shally disclose the methods and techniques used to measure, assign, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Recessary explanations required					
7.1.0	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practions or procedures for the types of costs covered in this Part VIII or locurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61 4., General Instructions.  Pension Plans with Costs Charged to Federal Contracts, identity the types and number of parasion						
	plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable lin and enter number of plans.)  Number				Number of		
	4		Type of Pension Plan				
					Plans		
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans		
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans		
	Α.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans		
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans		
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each			
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively baspiase	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)			
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	lescription			
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The pion name				
	8.	li (2007) - ''(1007) [2017] [2017] [2017] [2017] [2017] [2017] [2017] [2017] [2017] [2017] [2017] [2017] [2017]				
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment				
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	numerous plans are listed under 7.1.0.4., 7.1.0.9.2.b., or 7.1.0.8.2.c., for those plans which appeared the largest dollar enhanced related contracts, as straine cost objectives, describe on a confinencior abest the basis for the contribution (including treatment of dividends, credits, and foreignment experied for each tipsol year. (If there are not more than three plans, period in information for all the plans, if there are note than three plans, information should be provided for those plans that in the approprie account for at least 90 percent of these defined contribution or plan costs dividends to this regions or plans are sufficient to the support or business until 3.				
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	B. <u>Actuallal Assumptions</u> . Describe the events or conditions for which significant actuarial ensureptions are made for each plan. Do set include the current numeric values of the assumptions, text provide a description of the lastic used for electromising these sensents values. Also, describe the citaria used to evaluate the validity of an actuarial assumption. For plans listed under 2.1.0.8.1.b., under "end explanation".					
	c	C. Market Value of Eyechis Agency Assets, Indicate if all expets of the funding agency are value on the basis of a readily determinable market price. If yes, indicate the basis for the market value. If any describe have the market value are determined for these accuse that do not have apply the principles market price. For plant Rated under 7, 10.8.1.b., which "are applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	100					

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions linckeling post-retirement health care benefits) Charact to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as in integral part of an employer group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable lental and enter number of plans.)				
		Medical Used to Determine Costs	Burder of Pleas		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	G.	Purchased Insurance from unrelat			
		Purchased Incurance from Captive			
	D.				
	E.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	no contract of the contract of		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	2.	Not Applicable (Proceed to	Item 7.3.0)		
7.2.1	General PIIB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A.	The plan name			
	В.	The Employer Identification Numb 5500, if any	er (EIK) of the plan sponsor as reported on IRS Form		
	C.	The plan number as reported on I	RS Form 5500, If any		
	D.	Is there a funding agency or fund	ed reserve established for the plan?		
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.		
	G. If this PRE plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRE plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING	1	AND INSURANCE COST					
	REQUIRED BY PU	STATEMENT BUC LAW 100-	879	NA	ME OF REPO	RTING UN	п	
Item No.		em description	n description					
7.3.0	Employee Group Insurance Changed to Endered Contracts or Similar (operationion provide group insurance coverage to its employees? the surgical, medical, disability, occident, and similar plans for both acts the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)					cludes coverage for life, hospits		
7.3.1	B. No Efroceed to Item 7.4.0)  Employee Group Insurance Progress. For each program that covers a category of insured risk to g. Ite, hospital, surgical, medical, disability, accident, and cimilar programs the both eative and resident employeest, provide the information below on a continuation sheet, using the codes described below. If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies and self-insurance plans. If there are more that there policies and self-insurance plans. If there are more that there policies are self-insurance plans, information should be previously those policies and self-insurance plans that is the aggregate account for at least 80 percent of the costs efforcible to this segment or business unit for the program that covers each category of insured risk identified.)							
	Description of	of Employee Ga	oup Insura	nce Program				
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
	Column (1) - Cost Accumulation							
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (27 — Cast Basis							
	Enter code A	Enter code A, B, C, or Y, az appropriate.						
	B. Self-	Self-insurance     Purchased insurance from a captive insurer						
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, as appropriate.						
	A. No. does not include benefits for re-	dua.					
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here leates	d of 7.2.0.					
	C. Yes, PRS borofits for retirees are a Y. Other 1/	part of a PHS plan previously reported under 7.2.0.					
	Column (4) - Panch	and Journeys Rating Basis					
	For each plan Ested enter code A. B. C. Y.	or Z, as appropriate.					
	A. Retrospective Rating tales called experience rating plan or retention plant.						
	B. Manually Rated						
	C. Community Reted						
	Y. Other, or more than one type 1/ Z. Not opplicable						
	Coheren (S) — Projected American Loss						
	For each self-insuced group plan, or the self-issueed portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchased insurance.  8. Sett-insurance costs are based on the contractor's experience, relevant industry experience, and						
	anticipated conditions in accordance with accordance principles.						
		represent the projected average less for the period.					
	Y. Other, or more than one method 1	<i>t</i> .					
	Z. Not applicable						
	Column (5) - Innumera Administration Experien						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are insuted.						
	A. Separately identified and accurreds	ted in indirect cost poets).					
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a					
		third party. (Describe accumulation and afforation process on					
	Y. Other 1/						
	Z. Not applicable						

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.		hem d	description			
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A.	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telermation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A.	The plan name				
	В.	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any</li> </ol>				
	C. The plan number as superied on IRS Form 5500, if any					
	Indicate where costs are accumulated:					
	(1) Home office 12) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost antifuction whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	A.	Description of Man.				
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive				
	1	4. Other (explain)				
	8.		eral Contracts or Similar Cost Objectives.			
	1		ued and the account in fully funded ued and the account is partially funded or not funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOP that are charged directly or indirectly to Faderal contracts or similar cost objectives? (Mork one)							
	Α.	A. Yes (Proceed to Item 7.5.1)						
	В.	No iProceed to ham 7.6.0	DI .					
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:					
	A.	A. The plan name						
	8.							
Ŧ.,	c.	C. The plan number as reported on IRS Form 5500, H any						
	Indicate where costs are accumulated:     There office     Indicate office     Indicate office							
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.							
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes of Not.)						
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>						
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a					
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for					
		<ul> <li>Administrative Costs, Describe how the costs of administration of each plan listed as identified, grouped, and occumulated.</li> </ul>						

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	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	Item description					
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	r organization have insurance urance?				
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	fice and similar gents, sutomobile liability and property damage, general foliality), provide the information below on a continuation there using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine at insurance, provide information for all the policies and self-insurance plans. It there are more than three policies are insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs alreadable to this segment or business unit for each line of insurance selectified.)  Description of Line of insurance Coverage:					
		Crediting 1 of Dividends Project	tel francisco			
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Bosis					
	Erner code A. B. C. or Y. as appropriate.					
	Purchased Inturance from unrelated third party     Self-listurance     Purchased Insurance from a captive insurer     Other 3/					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

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CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

#### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office
- GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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1/ Describe on a Continuation Sheet.

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltern No.						
8.3.3	Peridual Expenses	Aflesation Bass Code				
	(a) Major functions, activitie	ts, and elements of cost include:				
	(b) Description/Make up of t	the allocation base:				
	Treate of frances. Hiterary surprise	tally transfers of expenses from reporting units to this home				
8.4.0	office, identify on a continuation sheet to unit incurring the expense.	the classification of the expense and the name of the recording				
	1					

008	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
No.	Item description  Identification of Differences Between Contract Cost Accounting and Financial Accounting Becords.  List on a continuation sheet, the types of costs charged to Federal contracts that are supported by recentralisms or Federal awards are identified as follows: (Mark all that apply and if more than one in marked, describe on a continuation sheet the major cost groupings, organizations, or other otheria using each marked technique.)  Incurred costs.  A. Specifically Identified and recorded separately in the formal financial accounting records.  B. Identified in separately maintained accounting records or workpapers.  C. Identified in separately maintained accounting records or workpapers.  C. Identified through use of less formal accounting techniques that permit as verification.  D. Determinable by other means. 1/  Estimated costs.  A. By designation and description (in backup data, workpapers, etc) which has specifically been identified and recognized in making estimates.  B. By description of any other estimating technique employed to provide appropriate accounting of any other estimating technique employed to provide appropriate accognition of any unallowable amounts perfinent to the estimating performance of the estimation of the estimation of the estimation of the estimation of the estim					
1.5.0	Identification of Differences Between Cor	ntract Cost Accounting and Financial Accounting Records.				
	memorandum records and identify the m	f costs charged to Federal contracts that are supported by ethod used to reconcile with the entity's financial accounting				
1.6.0	conditions of Federal awards are identified marked, describe on a continuation shoot	ed as follows: (Mark all that apply and if more than one is				
1.6.1	Incurred costs.					
	B Montified in separ	ately maintained accounting records or workpapers.				
		th use of less formal accounting techniques that permit audi				
	D Determinable by o	other means. 1/				
1.6.2	Estimated costs.					
	C Other. 3/					
1.7.0						
1.7.1	the accumulation and reporting of costs					
	3/ Describe on a Continuation Sheet.					

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Item	description
	Part	Linzinuctions
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,
	contractor should disclose practices based on i charged directly to Federal contracts or similar Other Direct Costs. For example, a contractor nature as "Direct Material" for purposes of pric- for cost reimbursoment, etc.; some other costs and soil another as "Other Direct Costs." In #	scline the three elements of direct costs. Rather, each to own definitions of what costs are, or will be, cost objectives an Direct Material, Direct Labor, or may charge or classify purchased labor of a direct ing proposals, requests for progress payments, claims actor may classify the same cost as "Direct Labor," etc. circumstances, it is expected that each contractor classifications of Direct Material, Direct Labor, and
2.1.0	actually incorporated into the end product; the costs when charged to Federal contracts or sin continuation sheet the principal classes or type	to used here is not limited to those items of material y also include material, consumable supplies, and other that cost objectives as Direct Material. (Describe on a is of material and services which are charged as direct by those which are incorporated in an end product and
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory According to marked, explain on a continuation sheet	nt at: (Mark the appropriate lines) and if more than J
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable	
	3/ Describe on a Continuation Sheet.	

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	COST ACCOUNTING STAN		PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LA		NAME OF REPORTING UNIT
Item			e constant
No.		Hem o	Sescription
2.3.0	Timing of Charging Direct & direct material are charged marked, explain on a contin	to Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
		n orders are placed	
	B. Who	n both the material ar	of invoice are monived
	C Whe	n material is issued a objective	r released to a process, batch, or similar intermediate
			released to a final cost objective
	E. Whe	n knyoices are paid	The state of the s
	Y. Other	orisi 1)	
	Z. Not	applicable	
2.4.0	standard cost method, i.e.,	you have marked Lin	<ol> <li>(Do not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation</li> </ol>
2.4.1	Type of Variance.		
	A. Price	20	
	B. Usag	e	
		bined (A and B)	
	Y Othe	o(s) 1/	
2.4.2	Level of Production Unit use as a basis for accumulating	ed to Accumulate Van material variances.	ience. Indicate which level of production unit is used
	A. Plant	saide Basis	
	B. By D	epartment	
	C. By P.	roduct or Product Line	
	Y Othe	risi J/	
2.4.3	Method of Disposing of Var of, the disposition of the va	iance. Describe on a rlance.	continuation sheet the basis for, and the frequency
2.4.4	Revisions. Standard costs t	for direct materials are	e revised:
	A. Semi	iannually	
	B. Anni	ually	
	C Revis	ved as needed, but at	least once annually
	Y. Othe	risi 11	
	1/ Describe on a Continuati	ion Sheet.	

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	VIT
	Herr	n description		
2.5.0	show how such labor is charged to Federal cor line is marked, explain on a continuation sheet. classes of labor rates that are, or will be applie	rtracts or similar o . Also describe or d to Manufacturin	ont objectives, a	end if more than one sheet the oriogical
A. Individual/loctual rates B. Average rates — uncompensated overtime house included in computation 1/ C. Average rates — uncompensated overtime house excluded from computation D. Exandred containates 3/ Y. Otheris 3/ Z. Labor category is not applicable  2.6.0  Variances from Standard Costs for Direct Labor, (Oo not complete this item standard costs from the compensate in the containate of the containate of the containate method. i.e., you have marked the D of tem 2.5.0 for a Mark the appropriate intest in each column of Items 2.6.1, 2.6.2, and 2.6.4 marked, explain on a continuation sheet.)	Street Labor Catago			
		Manufacturing	Engineering	Other Direct
	A. Individual/actual rates			
- 4		-	-	1-0-0
		-		-
	C. Average rates - uncompensated			
				27.00
	D. Standard costs/rates 1/			
	Y. Other(s) 1/		(2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	
	Z. Labor category is not applicable			
2.6.0	standard costs/rute method, i.e., you have more Mark the appropriate line(s) in each column of i	ked Line D of Item	2.5.0 for any d	light lating category
			Direct Labor Categor	
		Manufacturing	Logistering	Other Direct
	A. Rate			
	B. Efficiency		T-1-4-	_
	C. Combined (A and B)	-		******
	Y. Otherisà 1/		- Contract	-
	Z. Labor critegory is	-		

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1/ Describe on a Continuation Sheet.

2.6.3 Mg of 2.6.4 Pg	A Plant-wide basis  By department  By department  C. By broduct fire  C. By broduct or product fire  C. By broduct fire  C. Labor category is not applicable  cond of Disposing of Voticings, Describe on a  C. Berisons. Standard coats for direct folior are re  A. Serviannusly  B. Annually  C. Revised as needed, but a  V. Otheriss 11	Manufacturing  Manufacturing  confirmation shi	Which level of po	gduction unit is use
2.6.2 Ls as	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-678  Rem description  Level of Production Unit used to Accomplate Variance. Indicate which level on as a basis for accomplating the labor variances.  Discribble Comparison of Production Unit used to Accomplate Variance. Indicate which level on as a basis for accomplating the labor variances.  Discribble Comparison of Production of the Indicate which level on the Product of State of St	Brest Leber Ceregor Brelenting	Other Girys	
2.6.3 Mg of 2.6.4 Pg	A. Plant-wide basis B. By department C. By product or product fire Y. Otherist 3/ C. Labor cetegory is not applicable legical of Disposition of Vociones. Describe on a I, the disposition of the variance.  2xisions. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otheriss 1/	Manufacturing  confinential shi	Brest Leber Ceregor Brelenting	Other Girys
2.6.4 Br	DISCLOSURE STATEMENT COURSED BY PUBLIC LAW 100-678  Rem description  Rem description  let Production Unit used to Accumulate Variance. Indicate which level of production unit is used basis for accomulating the labor variances.    Direct Labor Category			
2.6.4 Br	is. By department C. By product as peoduct line Y. Otherist 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Persists. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otherist 1/	continuation showing:	ect the basis for.	Ξ
2.6.4 Br	is. By department C. By product as peoduct line Y. Otherist 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Persists. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otherist 1/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	is. By department C. By product as peoduct line Y. Otherist 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Persists. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otherist 1/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	C. By product ar product fire Y. Otherish 3/ Z. Labor category is not applicable temod of Disposing of Verboce. Describe on a I, the disposition of the variance.  evisions. Standard costs for direct labor are re  A. Semianrushy 8. Annuchy C. Revised as needed, but a Y. Otherish 3/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	Y. Otherish J/ Z. Labor cetegory is not applicable lethod of Disposing of Vorbence. Describe on a f, the disposition of the variance.  245:505. Standard coats for direct folior are re A. Serviannushy 8. Annually C. Revised as needed, but a Y. Otherish J/	vised:	eet the basis for.	and the frequency
2.6.4 Br	Z. Labor category is not applicable tend of Disposing of Votiones. Describe on a , the disposition of the variance.  A. Semianrually 8. Annually C. Revejeé as needed, but a Y. Otherish 1/1	vised:		and the frequency
2.6.4 Br	I, the disposition of the variance.  evisions. Standard coats for direct father are re  A. Semianrustly  8. Annually  C. Revieed as neuded, but a  Y. Otherisk 1/	vised:		and the frequency
2.7.0 D	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-678  Rem description  Level of Production Unit used so Accommistre Variance, Indicate which level of production unit is use as a basis for accommisting the labor variances.  Discribisher Categors  Machinetics  A. Plant-wide basis  B. By department C. By product as goodset line Y. Otherish 3/ Z. Labor category is not applicable  Method of Disposition of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.  Revisions. Standard coats for direct labor are revised:  A. Semionnoully B. Annually C. Beying an needed, but at least once annually Y. Otherish 3/ Y. Otherish 3/ Y. Otherish 3/ C. Beying an according to the process of the costs directly identified with Federal contracts or other basis for other significant items of cost directly identified with Federal contracts or other owns that one always charged directly. But is, identified specifically with final cost objectives. Describe on a continuation sheet the principal classes of other costs that one always charged directly, but is, identified specifically with final cost objectives of other costs that one always charged directly, but is, identified specifically with final cost objectives or similar cost objectives the charge is based on:  A. Actual Costs B. Per Discribition A. Per Discribition C. Lodging at actual costs and subsistence at per diem Y. Other Method 1/ Z. Nice Applicable  Credits to Cactnest Costs. When Federal contracts or similar cost objectives are credited for the following discurratances, are the rates of direct labor, direct materials, edited direct costs and call transfers to other jobs/contracts (b) Urused or excess materials remaining			
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly	
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly	
2.7.1 W	C. Revised as needed, but a Other(s): 1/	t least once annu	olly	
2.7.1 W	Y. Other(s) 1/			
2.7.1 W	association of Other Direct Costs. Other signific			
2.7.1 W	ontracts or other final cost objectives. Describ ther costs that are always charged directly, th .g., fringe benefits, travel costs, services, subc	e on a continuati et is, identified sp ontracts, etc.	on shout the prin pecifically with fi	ncipal classes of mal cost objectives
	tracts as other final cost objectives. Describe on a continuation wheat the principal classes or costs that are always charged directly, that is, identified specifically with final cust objective that the costs services, subcontracts, etc.  In Employee Travel Expenses for lodging and subsistence are charged direct to Federal co	a Federal contracts		
	A. Actual Costs			
	B. Per Diam Rates			
	C. Lodging at actual crists a	nd subsistence a	n per diem	
	Y. Other Method 1/			
1	Z. Not Applicable			
5 3	ollowing discurretances, are the rates of direct pplicable indirect costs always the same as the securetance, and for each "No" answer, expla-	labor, direct mat one for the prigins	erials, other directly of charges? (Mari	ct costs and k one line for each
13	Consulation	6.3	to E.M	n E. Mart. Associate
	(a) Transfers to other jobs/contracts	-		
		9	_	

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

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1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS	
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item des	oription		
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)	
	tel	Incentive Compensation	Press		
	(6)	Holiday Differential (Priemium Pay)	200-		
	(c)	Vacation Pay	*****		
	(d)	Overtime Premium Pay			
	(e)	Shift Premium Pay			
	19	Pension Costs		-	
	(g)	Post Retirement Benefits Other Than Pensions	-		
	th)	Health Insurance	- TOTAL		
	GI -	Life Insurance			
	G)	Other Deferred Compensation 1/	20.00		
	(%)	Training	0.02		
	69	Sick Leave			
		on a Continuation Sheet.			

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPOR	TIME ONLY			
tem No.	hem description						
3.2.3	Functions, El or Transaction	nments of Cost. ns - Minostancous	Treatment Code	Name of Poolis			
	(m)	Design Engineering (in-house)					
	(b)	Drufting (in-house)		-			
	601	Computer Operations (in-house)					
	(d)	Contract Administration	0.000				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Tinished product)		-			
	(g)	Line for production) Inspection					
	(h)	Packaging and Preservation	-	-			
	60	Preproduction Costs and Start-up Costs					
		Departmental Supervision	-				
	641	Professional Services (consultant fees)					
	40	Purchased Labor of Direct Nature (on premises)					
	4m0	Purchased Labor of Direct Nature (off premises)					
	(n)	Rearrangement Costs	-				
	tol	Bework Costs					
	fpt	Royalties	-	7.45			
	(q)	Scrap Work	-	-			
	0:1	Special Test Equipment					
	651	Special Tooling					
	(1)	Warranty Costs					
	(w)	Rental Costs					
	(w)	Travel and Subsistence		1000			
	(m)	Employee Severance Pay					
	(4)	Security Guards					

#### FORM CASS DS-1 (REV 2/96)

	DISC	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anninamine is	of courses.	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	of indicac	i conta.		section with flores 4.1.0, 4.2.0 and
41.0	(USA) expensional transfer of the control of the co	Total direct and sy Value input subco Total imput subcor Prione labor Proce (direct area). List a se, that may have such as a fact the care the car	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the book book Direct labor hours Direct labor hours Direct labor labor Direct labor Direct consideration Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surriber of emplayee dollars induced emplayee) Directly, or more than one basis Square fact Otherful, or more than one basis Square fact Pool not applicable orther than general and administrative internations allocations. A regiment or ad costs or shamethody is may have starial handling overhead, etc. For one or pool or fooder deviations or signal cost or fooder deviated or signal cost or fooder deviated or signal cost or fooder deviated or signal cost
		(w)	Major functions, activities, as elements of cost includes:	_	Allocation Sans Cods
		Di	Description Make up of the allocation base;	7	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82-2		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolists such pooled opposes to Federal contracts or similar fills selected, indicate tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7	

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Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	NAME OF REPORTING UNIT	
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:						
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription	
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses	
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:	
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special				
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1			-	
Z. Laid Major functions, activities, and			(a)			
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:	
(a) Major functions, activities, and elements of continctuded:	1	2.			_	
			(a)	elements of cost include	t.	
(b) Description/Make up of the allocation base:			(64)		he allocation base:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the major hancform about II additional space in required.

Allocated Allocates and Allocates are all the cartiers and provided and the cartiers are all the cartiers and activities and activities and activities are allocated and the latest and the cartiers are allocated and the cartiers are allocated and the cartiers are allocated and the cartiers and activities are allocated and the cartiers are allocated a

	ice Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

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COST ACCOUNTING STANDARDS BOARD		PART IV - INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
pera.	to to	n description	
4.4.0	Treatment of Variances from Actual Cost Discontancetion, or Oscarbaseztion). Where predetomined billing or coording rates are used to charge costs of service centers and expense posts to Federal contracts or other boths cost pools Black Gold An Gotturn (31 of him 4.3.0), welfaces from actual costs over (Mark the appropriate Brotol) and if make then one is marked, explain on a continuation sheet.)		
		date of charges mode, at least once annually indirect cost positist at least once annually cable to reporting unit	
4.5.0	Application of Overhead and CAA Rates to Specific	d Transactions or Contx,	
	establishing a reported indirect test pool, allocation other than the normal full state that they have the high state and the state of three than high state should be used to deschare, as in some cases of off-site activities, etc., for such activities is lower than the "in-bostse" rate		
	For each of the transactions or costs fested below, evens one of the following codes to indicate to pain states; cost electricis presides with respect to that transaction or cast. If Gode A, full nate, is amount, identify on a consistant wheat the postill expected under from 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Codes 8 or C, but than or more than the full rate, is entered, describe on a continuation short timely types of expenses that are covered by such a rate.		
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation short	
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation short	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such  A. Full rate  B. Special adocution at ions than hall inte	the full rate, is entered, describe on a continuation short certs.	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such A. Full-rate 8. Special allocation at less than hall ente Z. Townschine or con	the full rate, is entered, describe on a continuation short rate.  Rate Code  C. Special officerion at more than hull rate D. No overhead or GAA is applied	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such  A. Full rate  B. Special adocution at ions than hall inte	the full rate, is entered, describe on a continuation short rate.  C. Special affocation at more than hall rate.  D. No overfeed or GAA is applied in not applicable to reporting unit.	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such A. Full rate B. Special allocation at less than full rate 2. Towards or con Transaction or Cent to Which	the Not note, is entered, describe on a continuation short help.  Bate Cade  C. Special afocation at more than hall rate D. No overfeed or GAA is applied in not applicable to reporting unit  Faire	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such it. A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Townsection or cost Transaction or Cost to Which indicate Costs Mars its Allocated fall Subsection costs 8. Purchased Libber 10. Purchased Libber 10.	the Not note, is entered, describe on a continuation short help.  Rate Code  C. Special afocation at more than hall rate D. No overfeed or GAA is applied in not applicable to reporting unit  Rate Code	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such   A. Full rate  B. Special allocation at less than full ente  Z. Transaction or cost  Transaction or Cost to Which before Costs May be Alberted  fall Subcentract costs  BD. Purchased Labor  60 Government dambeted materials	the Not note, is entered, describe on a continuation short help.  Rate Code  C. Special afocation at more than hall rate D. No overfeed or GAA is applied in not applicable to reporting unit  Rate Code	
	applicable. If Codes it or C, loss than or more than major types of expense that are covered by such in the control of the con	the Not note, is entered, describe on a continuation short help.  Rate Code  C. Special afocation at more than hall rate D. No overfeed or GAA is applied in not applicable to reporting unit  Rate Code	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such .  A. Full rate  B. Special adocution at item than full enter  Z. Transaction or Cost to Which believes Costs Mire be Affected .  50 Purchased Labor .  60 Government-bambined materials .  61 Self-constructed depreciable actual .  62 Labor on stratefacts.	the Not note, is entered, describe on a continuation short help.  Rate Code  C. Special afocation at more than hall rate D. No overfeed or GAA is applied in not applicable to reporting unit  Rate Code	
	applicable. If Codes R or C, loss than or more than major types of expenses that are covered by such .  A. Full rate  B. Special adocution at item than full enter  Z. Transaction or Cost to Which before Costs Mare be Alternited for Subsection or Cost to Which before Costs Mare be Alternited for Purchased Labor and Laborated for Covernment-barebind materials (d) Subsectivated dispeciable actual to Laborate shatellates of smeet of Cottain work.  [6] Off-this work.  [6] Intercorporational transfers out	the full rate, is entered, describe on a continuation short notes.  Rate Code  C. Special afaction at more than hall rate  D. No anothered or GAA is applied in not applicable to reporting unit  Rate Code	
	applicable. If Codes R or C, loss than or more than major types of expenses that are covered by such a property of the R. Special afocation at less than full enter R. Transaction or cost to Which believes Costs Mars be Alterated for Psychosol Labor 100 Psychosol 100 Psychos	the full rate, is entered, describe on a continuation short next.  Rate Code  C. Special obsertion at more than hall rate D. No overhead or Old is applied is not applicable to reporting unit  Rate Code  **  **  **  **  **  **  **  **  **	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such major types of expenses that are covered by such in the second in th	the full rate, is entered, describe on a continuation short next.  Rate Code  C. Special obsertion at more than hall rate D. No overhead or GAA is applied in not applicable to reporting selt  Rate Code  as  in indicate on a by you as transfered appreciational indicate on a cost, indicate on cost, indicate on cost, indicate on cost in decided.] Code B or C on this co costs to which	
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such major types of expenses that are covered by such in the control of th	the full rate, is entered, describe on a continuation short next.  Rate Code  C. Special afocation at more than hall rate D. No exprised or Old is applied  in not applicable to exporting self:  Rate Code  as   so indicate on a by you as transferred specially rate or code to the code of the cod	

Item

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	nem description
4.6.0	Independent Research and Development (RRD) and Bist and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRRD and BISP costs are contained in 48 CFR 9904.420. The field rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRRD and BISP costs are IRRD and BISP projects were under contract, and the "burdened" IRRD and BISP costs are (Mark appropriate line)s).

Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.

Allocated to Federal contracts or similar cost objectives by means of a n. aeparate pool.

Transferred to the corporate or home office level for reallocation to the benefiting segments. C.

Y. \_\_\_\_ Other 1/

Not applicable Z

Cost of Copital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.) 4.7.0

On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.

On a basis not identical to that used to absorb the actual depreciation or amerization from those facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)

 By the "alternative affocation process" described in instructions for Form CASB-CMF. C.

Z. \_\_\_ Not applicable.

1/ Describe on a Continuation Sheet.

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DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Where a home office either establishes practices or procedures for the types of costs covered in this Part or brown and then allocates these costs to its segments, the home office may complete this Part to be included in the automission by the segment as indicated on page 69.4.

General Instructions. Depreciping Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Plage \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciption (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) infecting whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code Replacement experience organized by expected changes in periods of usefulness.
 Term of Lease
 C. Estimated on the back of Amet Guidelines under letternal flavence Processor. A. Straight Line
B. Declaring balance
C. Summit the years digits
D. Machine hours
E. Unit of production
F. Expensed at acquisition F. Expressed of Adaptation G. Use charge H. Method of deprediction used under the against black before the Proceder's Y. Other or most then one method 31 Z. Asset category is not applicable. Procedures

Y. Other, or more than one method 1/ Column [4]-Residual Value Code Column (3)-Property Units Code Recidual value is estimated and deducted
 Recidual value is covered by the depreciation method it.g., decilining balance
 Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR \$904.409 \$1.7
 Other or more than one method 3/ A. Individual units are accounted for A. Individual traits are economical for separately as personned to groupe of except with similar service flows.

C. Applied to groupe of extents with verying service flows.

Y. Other or more than one method. J.!

1/ Describe on a Continuation Short.

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.			Hern	description	
5.3.0	Fully Depreciated Assets. Is a unage charge for fully depreciated assets charged to Federal contracts (Mark one.)				
	Α.		Yes 1/		
	В.		No.		
	2.		Not applicable		
5.4.0	Treatment of the appropris	Gains ar	nd Losses on Disposition a and if more than one is m	f Depreciable Pro orked, explain or	gerty, Gains and losses are: (Mark a continuation sheet.)
	Α.	-	Credited or charged com- depreciation of the asset		overhead or G&A pools to which the
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y.	-	Otherisi 1/		
	Z	-	Not applicable		
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Ç.	est .		. Expressed	B. <u>Copitalized</u>
	(a)	Freigh	t-in	-	
	063	Sales	taxes		_
	(c)	Escine	tiores		
	140	Archit	ect-engineer from		_
	(e)	Overb	exils (extraordinary repairs		
	1				

## 

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V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		Item	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
	1227 6-72-72	201020200	2001000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken			_		
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for	Sick Pay					
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	1000		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78			
		Accounting Periods 2/	<u> </u>		Annual Inc.		
	Y.	Other(s) Z/	2000				
	Z.	Not Applicable		-	-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.	Hern description				
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	not or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Early Detirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement segulations, which are charged discriby or indirectly to Federal contracts, are based on: IMark the appropriate linetal and if more than one is marked, explain on a continuation sheet.)				
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	c	Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.	Item description				
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)		
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B	Same as above, except th	proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged		
	D Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Nem description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment					
	F.					
	numerous plant are listed under 7.1.0.A, 7.1.0.8.2.b, or 7.1.0.0.2.c. for those plant which represent the largest deliar smouths of costs (sharped to Redemi contracts, or similar cost disjectives, theorifse or a continuation baset the basis for the contribution fluckating treatment of dividends, credits, and tenteritures required for each fiscal year. If there are not more than there plant, previde information loss all the plants. If there are more than three plants, partnerstand should be provided for those plant that in the appropriate account for at least 90 percent of those defined contribution plan costs efficiently to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, perceive the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.			
	Α.	used to value annitary benefits, for a accurred value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os			
		Loss So. 1				
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to as- lated under 7.1.0.8.1.5, where "ext Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>			
	c	Actuated Assurantions. Describe the assurantions are made for each personnel and appropriate administration of consistent and to the extending the control of the control o	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Hem description			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actional Assumptions. Describes accurated accommenders, Describes of the assumptions, but of these numeric values. Also, described accommenders. For plans funding. Provide the following plans: [For plans unifer 7.2.0.8, et al. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actional Assumptions. Describes accurated accommenders, Describes of the assumptions, but of these numeric values. Also, described accommenders. For plans funding. Provide the following plans: [For plans unifer 7.2.0.8, et al. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.).  Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost YIB cost for one or more segments. If so, identify		
	E. <u>Fortekshility</u> , Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain,				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retertion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occured and the account is fully funded Costs charged when occured and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item description			
7.5.0	Employee Stock Ownership Plans (ESOPs), Does your organization make constitutions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsur as reported on IRS Form 5500, If any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D.	Indicate where costs are accumul (1) Home office (2) Segment	intest:		
	E.	Are benefits provided pursuent to established practice, briefly descr	a written plan or an established practice? If libe.		
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No.).			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	3				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
		Column (3) - Crediting of	Dividends and Earned Refunds			
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C.		to currently reflect the net armual cost of the			
	D.		ontractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable				
	Y.	Other, or more than one 1/				
	2,	Not applicable				
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and amiricanted conditions in accordance with generally accepted actuarial principles and practices.					
	C. The actual amount of losses are considered to represent the projected average loss for the period. Y. Other, or more than one method. 3/ Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost pool(a).					
	<ol> <li>Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>					
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

VIII - 3

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
term Vo.		Hern c	Seacription
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code
	tel	Major functions, activities, and at	cments of cost include:
	63	Description/Make up of the alloce	tion base
	350		
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports
Į.			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Item	description
	Part	Linzinuctions
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,
	contractor should disclose practices based on i charged directly to Federal contracts or similar Other Direct Costs. For example, a contractor nature as "Direct Material" for purposes of prior for cost reimbursoment, etc.; some other costs and soil another as "Other Direct Costs." In #	scline the three elements of direct costs. Rather, each to own definitions of what costs are, or will be, cost objectives an Direct Material, Direct Labor, or may charge or classify purchased labor of a direct ing proposals, requests for progress payments, claims actor may classify the same cost as "Direct Labor," etc. circumstances, it is expected that each contractor classifications of Direct Material, Direct Labor, and
2.1.0	actually incorporated into the end product; the costs when charged to Federal contracts or sin continuation sheet the principal classes or type	to used here is not limited to those items of material y also include material, consumable supplies, and other that cost objectives as Direct Material. (Describe on a is of material and services which are charged as direct by those which are incorporated in an end product and
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory According to marked, explain on a continuation sheet	nt at: (Mark the appropriate lines) and if more than J
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable	
	3/ Describe on a Continuation Sheet.	

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	COST ACCOUNTING STAN		PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LA		NAME OF REPORTING UNIT
Item			e constant
No.		Hem o	Sescription
2.3.0	Timing of Charging Direct & direct material are charged marked, explain on a contin	to Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
		n orders are placed	
	B. Who	n both the material ar	of invoice are monived
	C Whe	n material is issued a objective	r released to a process, batch, or similar intermediate
			released to a final cost objective
	E. Whe	n knyoices are paid	The state of the s
	Y. Other	orisi 1)	
	Z. Not	applicable	
2.4.0	standard cost method, i.e.,	you have marked Lin	<ol> <li>(Do not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation</li> </ol>
2.4.1	Type of Variance.		
	A. Price	20	
	B. Usag	e	
		bined (A and B)	
	Y Othe	ols) 1/	
24.2	Level of Production Unit use as a basis for accumulating	ed to Accumulate Van material variances.	ience. Indicate which level of production unit is used
	A. Plant	saide Basis	
	B. By D	epartment	
	C. By P.	roduct or Product Line	
	Y Othe	risi J/	
2.4.3	Method of Disposing of Var of, the disposition of the va	iance. Describe on a rlance.	continuation sheet the basis for, and the frequency
2.4.4	Revisions. Standard costs t	for direct materials are	e revised:
	A. Semi	iannually	
	B. Anni	ually	
	C Revis	ved as needed, but at	least once annually
	Y. Othe	risi 11	
	1/ Describe on a Continuati	ion Sheet.	

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	VIT
iem No.	Herr	n description		
2.5.0	Method of Charging Direct Labor: (Mork the a show how such labor is charged to Federal co- line is marked, explain on a continuation sheat classes of labor rates that are, or will be applie Other Direct Labor, in order no develop direct is	rtracts or similar o . Also describe or d to Manufacturin	ont objectives, a	end if more than one sheet the oriogical
			Street Labor Catago	
		Manufacturing	Engineering	Other Direct
3 1	A. Individual/actual rates			
	B. Average rates - uncomponsated	-	-	1-0-0
	overtime hours included in computation 1/	-		-
	C. Average rates - uncompensated			
	overtime hours excluded from computation			-
	D. Standard costs/rates 1/			
	Y. Other(s) 1/		(2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	
	Z. Labor category is not applicable			
2.6.0	Variances, from Standard Costs for Direct Lajo- standard costsfirste method, i.e., you have man Mark the appropriate lareful in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	light lating category
			Direct Labor Categor	
		Manufacturing	Logistering	Other Direct
	A. Rate			
	B. Efficiency	1	T-1-4-	_
	C. Combined (A and B)	-		******
	Y. Otherisà 1/		- Contract	-
	Z. Labor critegory is	-		

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1/ Describe on a Continuation Sheet.

2.6.3 Mg of 2.6.4 Pg	A Plant-wide basis  By department  By department  C. By broduct fire  C. By broduct or product fire  C. By broduct fire  C. Labor category is not applicable  cond of Disposing of Voticings, Describe on a  C. Berisons. Standard coats for direct folior are re  A. Serviannusly  B. Annually  C. Revised as needed, but a  V. Otheriss 11	Manufacturing  Manufacturing  confirmation shi	Which level of po	gduction unit is use
2.6.2 Ls as	A Plant-wide basis  By department  By department  C. By broduct fire  C. By broduct or product fire  C. By broduct fire  C. Labor category is not applicable  cond of Disposing of Voticings, Describe on a  C. Berisons. Standard coats for direct folior are re  A. Serviannusly  B. Annually  C. Revised as needed, but a  V. Otheriss 11	Bleen description  tion Unit used to Accumulate Variance. Indicate which level of product commissions the labor variances.  Direct labor Canago.  Manufametra beat labor Canago.  Description of Variance.  Description of Variance.  Description of the variance.  Seminarracity  Revised as needed, but at least once annually.  Other 13: 11  Gater Direct Costs. Other significant items of cost directly identified a direct base from this principal at one always charged directly, that is, identified specifically with final manufametra, labor.  Description of the charge is based on:  Actual Costs.  Per Direct Costs.  Actual Costs  Lodging at actual costs and subsistence are charged direct to Fe to be commission.  Actual Costs  Per Direct Costs.  When Federal contracts or similar cost objectives are energed charge.  Direct Costs.  When Federal contracts or similar cost objectives are energed costs.  Costs.  When Federal contracts or similar cost objectives are energed costs.  Actual Costs.  When Federal contracts or similar cost objectives are energed costs.  Costs.  When Federal contracts or similar cost objectives are energed costs.  Costs.  When Federal contracts or similar cost objectives are energed costs.  Costs.  Costs.  Costs.  A Yes  S. Me condition to the cost of costs of costs of costs of costs.  Costs.  Costs.  Costs.  Costs.  A Yes  S. Me condition to the costs of costs of costs of costs of costs of costs.	Other Girys	
2.6.3 Mg of 2.6.4 Pg	A. Plant-wide basis B. By department C. By product or product fire Y. Otherist 3/ C. Labor cetegory is not applicable legical of Disposition of Vociones. Describe on a I, the disposition of the variance.  2xisions. Standard coats for direct folior are re A. Serviannusly B. Annually C. Bevised as needed, but a Y. Otheriss 1/	Manufacturing  confinential shi	Brest Leber Ceregor Brelenting	Other Girys
2.6.4 Br	DISCLOSIDE STATEMENT REQUIRED BY PUBLIC LAW 100-678  Rem description  Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating the labor volunces.  Diest Labor Category  A. Plant-wide basis B. By department C. By product or goodsct line Y. Otheris! J/ Z. Labor category is not applicable  Method of Disposing of Variance. Describe on a confination sheet the basis for, and the frequency of, the disposition of the variance.  Revisions. Standard coats for direct folior are revised:  A. Semionnosity B. Annually C. Revised as needed, but at least once annually Y. Otheris? J/ Description of Other Direct Costs. Other significant items of cost directly identified with Federal contracts of other final cost objectives. Describe on a continuation sheet the principal classes of other costs that are divarys charged directly, that is, identified specifically with final cost objectives, e.g., fringe benefits, stavel costs, services, subcontracts, etc.  When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar dost objectives the charge is based on:  A. Actual Costs B. Per Diom Rotes C. Todging at actual costs and subsistence at per diem Y. Other Method J/ X. Not Applicable  Constitut Costs (Mark one line for each "No" answer, explain on a continuation sheat how the credit differs from the original charges? (Mark one line for each "No" answer, explain on a continuation sheat how the credit differs from the original charges.			
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Persists. Standard coats for direct folior are re A. Serviannually B. Annually C. Bevised as needed, but a Y. Otheris? 1/	continuation showing:	ect the basis for.	Ξ
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Persists. Standard coats for direct folior are re A. Serviannually B. Annually C. Bevised as needed, but a Y. Otheris? 1/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	is. By department C. By product as peoduct line Y. Otheris! 1/ Z. Labor category is not applicable legical of Disposition of Vorkings, Describe on a I, the disposition of the variance.  Persists. Standard coats for direct folior are re A. Serviannually B. Annually C. Bevised as needed, but a Y. Otheris? 1/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	C. By product ar product fire Y. Otherish 3/ Z. Labor category is not applicable temod of Disposing of Verboce. Describe on a I, the disposition of the variance.  evisions. Standard coats for direct labor are re  A. Semianrushy 8. Annuchy C. Revised as needed, but a Y. Otherish 3/	continuation shi	eet the basis for.	and the frequency
2.6.4 Br	Y. Otherish J/ Z. Labor cetegory is not applicable lethod of Disposing of Vorbence. Describe on a f, the disposition of the variance.  245:505. Standard coats for direct folior are re A. Serviannushy 8. Annually C. Revised as needed, but a Y. Otherish J/	vited:	eet the basis for.	and the frequency
2.6.4 Br	Z. Labor category is not applicable tend of Disposing of Votiones. Describe on a , the disposition of the variance.  A. Semianrually 8. Annually C. Revejeé as needed, but a Y. Otherish 1/1	vited:		and the frequency
2.6.4 Br	I, the disposition of the variance.  evisions. Standard coats for direct father are re  A. Semianrustly  8. Annually  C. Revieed as neuded, but a  Y. Otherisk 1/	vited:		and the frequency
2.7.0 D	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679  Rem description  Level of Production Merit used to Accumulate Variance. Indicate which level of production unit is use as a basis for accumulating the labor variances.  Dient Labor Category  Manufactories  A. Plant-wide basis  B. By department  C. By Product of population  A. Plant-wide basis  B. Y. Otheris J. T. Labor category is not applicable  Product of Diagnosins of Variance. Describe on a confination sheet the basis for, and the frequency of, the disposition of the variance.  Revisions. Standard coats for direct labor are revised:  A. Semionnosity  B. Aunually  C. Revised as needed, but at least once annually  Y. Otheris J. J.  Description of Other Direct Costs. Other significant items of coat directly identified with Federal contracts or other flash cost objectives. Despite on a continuation than the principal classes of other costs but one always changed directly, that is, identified specifically with final cost objectives e.g., frings benefits, heavel costs, services, subcontracts, etc.  When Employee Travel Expenses for lodging and autointence are charged direct to Federal contract or similar cost objectives the charge is based on:  A. Actual Costs  B. Per Diam Roites  C. Lodging at actual costs and subsistence at per diem  Y. Other Method J.  Z. Dotter Method J.  Z. Dotter Services, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the deligned charges? (Mark one line for example production and contracts or similar cost objectives are credited for the following discumstances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the deligned charges? (Mark one line for each "No" answer, explain on a continuation sheet how the credit officer for			
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly	
2.7.1 W	Annually     Revised as needed, but a     Other(s): 1/	t least once arm	oilly	
2.7.1 W	C. Revised as needed, but a Other(s): 1/	t least once annu	olly	
2.7.1 W	Y. Other(s) 1/			
2.7.1 W	association of Other Direct Costs. Other signific			
2.7.1 W	ontracts or other final cost objectives. Describ ther costs that are always charged directly, th .g., fringe benefits, travel costs, services, subc	e on a continuati et is, identified sp ontracts, etc.	on shout the prin pecifically with fi	ncipal classes of mal cost objectives
	When Employee Trovel Expenses for lodging and r similar cost objectives the charge is based on	us or other fluxicated objectives. Describe on a continuation wheat the principal classes costs that are always charged directly, that is, identified specifically with final cust obj- ings benefits, trived costs, services, subcontracts, etc. Employee Travel Expenses for lodging and subsistence are charged direct to Federal of	a Federal contracts	
	A. Actual Costs			
	B. Per Diam Rates			
	C. Lodging at actual crists a	nd subsistence a	n per diem	
	Y. Other Method 1/			
- 1	Z. Not Applicable			
5 3	ollowing discurretances, are the rates of direct pplicable indirect costs always the same as the securetance, and for each "No" answer, explorate the second security of the second s	labor, direct mat one for the prigins	erials, other directly of charges? (Mari	ct costs and k one line for each
13	Consulation	6.3	to E.M	n E. Mart. Associate
	(a) Transfers to other jobs/contracts	-		
		9	_	

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT VS. INDIRECT COSTS			
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item des	oription			
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)		
	tel	Incentive Compensation	Press			
	(6)	Holiday Differential (Priemium Pay)	200-			
	(c)	Vacation Pay	*****			
	(d)	Overtime Premium Pay				
	(e)	Shift Premium Pay				
	19	Pension Costs		-		
	(g)	Post Retirement Benefits Other Than Pensions	-			
	th)	Health Insurance	- TOTAL			
	GI -	Life Insurance				
	G)	Other Deferred Compensation 1/	20.00			
	(%)	Training	0.02			
	69	Sick Leave				
		on a Continuation Sheet.				

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPOR	TIME ONLY				
tem No.	Item description							
3.2.3	Functions, El or Transaction	nments of Cost. ns - Minostancous	Treatment Code	Name of Poolis				
	(m)	Design Engineering (in-house)						
	(b)	Drufting (in-house)		-				
	601	Computer Operations (in-house)						
	(d)	Contract Administration	0.000					
	(e)	Subcontract Administration Costs						
	en	Freight Out (Tinished product)		-				
	(g)	Line for production) Inspection						
	(h)	Packaging and Preservation	-	-				
	60	Preproduction Costs and Start-up Costs						
		Departmental Supervision	-					
	641	Professional Services (consultant fees)						
	40	Purchased Labor of Direct Nature (on premises)						
	4m0	Purchased Labor of Direct Nature (off premises)						
	(n)	Rearrangement Costs	-					
	tol	Bework Costs						
	fpt	Royalties	-	7.45				
	(q)	Scrap Work	-	-				
	0:1	Special Test Equipment						
	651	Special Tooling						
	(1)	Warranty Costs						
	(w)	Rental Costs						
	(w)	Travel and Subsistence		1000				
	(m)	Employee Severance Pay						
	(4)	Security Guards						

### FORM CASS DS-1 (REV 2/96)

	DISC	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anninamine is	of courses.	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	of indicac	i conta.		section with frams 4.1.0, 4.2.0 and
4.1.0	(USA) expensional transfer of the control of the co	Total direct and sy Value input subco Total imput subcor Prione labor Proce (direct area). List a se, that may have such as a fact the care the car	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regenter or and costs or shematherly in ray have stantal handling overhead, etc. For one or Fooler development or signal cost
		(w)	Major functions, activities, as elements of cost includes:	_	Allocation Sans Cods
		Di	Description Make up of the allocation base;		

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82-2		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolish such pooled opposes to Federal contracts or similar fills selected, indicate tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7	

FORM CASE DS-1 (REV 2/96)

Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	PART IV - INDIRECT COSTS	
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:					NAME OF REPORTIN	G UNIT
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription	
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses	
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:	
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special				
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.			-	
Z. Laid Major functions, activities, and			(a)			
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:	
(a) Major functions, activities, and elements of continctuded:	1	2.			_	
			(a)	elements of cost include	t.	
(b) Description/Make up of the allocation base:			(64)		he allocation base:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service centers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the property of the selection bern. Use a continuation sheet if additional space in required.

Allocated

	ice Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS ROARD		PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
pera.	to to	n description			
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	asis of charges made, at least once annually	direc		
	At changed or credited is indirect cost positivit as least once annually Y. Otherbit 1/ Z. Service center is not applicable to reporting smit.				
4.5.0	Application of Overhead and CAA Reces to Specific	d Transactions or Conta,			
	establishing a reported indirect cost pool, affection other than the normed full case for that pool. In the rate or Trace date full rates' should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate		6		
	For each of the transaction or costs fisted below, write size of the following codes to belicate year facilises care infection periodic with respect to that transaction or cost. If Codes A, full rate, is artered, identify on a confiscation sheet the positio apported under items 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes 8 or C, less than or more than the full rate, is entered, describe on a continuation sheet the major types of expenses that are covered by such enter.				
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at less than hall ente Z. Transportion or cont	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re et ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation shot rate.  Rate Sode  C. Special offication at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 68. Sebesatract costs 80. Purchased Labor	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Special allocation at less than full ente B. Tensocotion or cost Transaction or Cost to Which believes Costs May be Alberted full Subsection to set B. Purchased Labor 100 Purchased Labor 60 Government behalved materials	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 6.6 Selection of Cost to Which Indiana. Costs May be Alberted 6.6 Purchased Labor 6.6 Government-furnished multiplied 6.6 Government-furnished multiplied 5.6 Self-contracted depreciable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e ni i		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full rate  Z. Tomosotion or cost  Transaction or Cost to Which believe Costs Mire be Alternial  5al Subsective costs  BO. Purchased Labor  65 Government-benished materials  541 Set-constructed depreciable seats  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished markets) 61 Set constructed depreciable seated to Ledvo a installation of assets (10 CH sha week.) 63 Intercorporations transfers out.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seats to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to replied out the transfers to federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferred ingless on a long winds on a long winds on a long winds on a long winds on a	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Marche Allocated.  80. Purchased Labor.  80. Purchased Labor of specialists asset to Cook and the Cook of the substitution of another of the Cook of the substitution of another of the Labor of substitution of another of the later or particular transfers in M. Occupies and the configuration should be beautiful as transfers to federal convexts are objectives. If the charge is based whether the transfers' GBA say GB. (The transactions or cost) Effects from it then are other inversections.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor approximational industrial in	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a result of the Section of Cost to Which indicate Costs Mars he Affected by Purchased Labor 60 American dependent according to the Labor 60 American dependent according to the Labor 60 American dependent transfers out the terrorise according to the Cost 60 American dependent of the Cost 60 American dependent	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART IV - INDIRECT COSTS	
			STATIMENT LIC LAW 100-679	NAME OF REPORTING UNIT	
tem No.			ltem :	Item description	
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore	
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.	
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a	
	c.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the	
	Υ.	8	Other 1/		
	Z.		Not applicable		
4.7.0	Cost of Cachal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and GSA expense pools: (Mark one.)				
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same monner as the les.	
	п.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)	
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form	
	z.	_	Not applicable.		
	N David	e co s P	antinuation Sheet.		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	ltem d	escription
	Part V	natructions
	Where a home office either establishes pr covered in this Part or incurs and then allocates to complete this Part to be included in the submission General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is de-	if in Column (1) describing the method of il; a code from A theough C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. y where another or more than one method applies.
	Column (1) - Copreciation Method Code	Column (2)-Useful Life Code
	Breight Line     B. Declains belong     C. Sum-of-the years digits     D. Machine hours     E. Unit of production     Expensed at acquisition     G. Use charge     H. Method of depreciation used under the applicable belong if second the seeders     Y. Other or more than one needed. 31     Z. Asset category is not applicable.	Replacement experience organized by expected changes in periods of sactivess.     Terms of Leave.     Estimated on the back of Asset Guidelines under lettered fleverse Procedures.     Cother, or more than one method. 1/1.
	Column (3) Property Units Code	Column (4)-Residual Value Code
	A. ladividual treits are economical for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of assets with verying	Residual value is estimated and defected     Residual value is covered by the depreciation method (e.g., declining belowed)     Residual value is estimated but not recovered.

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.	Hern description				
5.3.0	Fully Depreci	oted Ass	ets. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
	В.		No.		
	2.		Not applicable		
5.4.0	Treatment of Gains and Losses on Disposition of Depraciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)				
	<ul> <li>Credited or charged currently to the same overhead or G&amp;A pools to white depreciation of the assets was charged</li> </ul>				
	Taken into consideration in the depreciation cost basis of the new Herral where track-in is involved.				
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y.	-	Otherisi 1/		
	Z	-	Not applicable		
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Ç.	est .		. Expressed	B. <u>Copitalized</u>
	(a)	Freigh	t-in		
	063	Sales	taxes		_
	(c)	Escine	tiores		
	140	Archit	ect-engineer from		_
	(e)	Overb	exils (extraordinary repairs		
	1				

## 

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD			EDITS			
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT				
tem No.		Item	fescription					
	99 TS	Part M	Instructions					
		re a home office either establishes p						
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete			
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit			
	2000			Salar	ied			
	1227 6-72-72	201020200	2001000	Non-	-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)			
	A.	When Accrued (earned)	200	200	825			
	В.	When Taken	-					
	Υ.	Otherix) 2/	22.5	-				
6.1.2	Charges for Holiday Pay							
	Α.	When Accrued (carned)						
	8.	When Taken			_			
	Υ.	Other(s) 2/		-	-			
6.1.3	Charges for	Sick Pay						
	Α.	When Accrued (earned)						
	В.	When Taken	2 (2)	100	1000			
	Y.	Otherical 2/	-					
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay							
	۸.	Credited to Accounts Originally						
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-					
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78				
		Accounting Periods 2/	<u> </u>		Annual Inc.			
	Y.	Other(s) Z/	2000					
	Z.	Not Applicable		-	-			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29							
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29			

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATE					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.					
6.2.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	not or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pav and Early Reticement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement separations, which are charged directly or indirectly to Federal contracts, are based on: [Mark the appropriate lines] and if more than one is marked, explain on a continuotion sheet.]				
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	C Not charged				
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		Item d	escription			
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)			
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light			
	R Same as above, except the proceeds are not reduced by all applicable costs					
	c	C. Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged				
	D Proceeds are credited to Other (Miscellaneous) Income					
	Y Otherist 1/					
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: III Hama Office (2) Segment					
	F.					
	numerous plans are listed under 7.1.0.6., 7.1.0.9.2.b., or 7.1.0.8.2.c., for those plans which is largest dollar amounts of costs the gold to Federal contracts, or similar card objectives, describe after the basis for the contribution probability treatment of dividents, credits, and befolkered to fiscal year. (If there are not more than three plans, periods information for all the plans. In their three plans, information should be provided for three plans that in the appropria excess for an of these defined contribution plan costs allocable to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, perceive the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.			
	Α.	used to value annitary benefits, for a accurred value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os			
		Loss So. 1				
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to as- lated under 7.1.0.8.1.5, where "ext Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>			
	c	Actuated Assurantions. Describe the assurantions are made for each personnel and appropriate administration of consistent and to the extending the control of the control o	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hern description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actional Assumptions. Describes accurated accommenders, Describes of the assumptions, but of these numeric values. Also, described accommenders. For plans funding. Provide the following plans: [For plans unifer 7.2.0.8, et al. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actional Assumptions. Describes accurated accommenders, Describes of the assumptions, but of these numeric values. Also, described accommenders. For plans funding. Provide the following plans: [For plans unifer 7.2.0.8, et al. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.).  Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost YIB cost for one or more segments. If so, identify		
	E. <u>Forfeitability</u> , Does each participant have a non-forfeitable contractual right to the benefit or account balance? If no, explain,				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retertion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occured and the account is fully funded Costs charged when occured and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:			
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if arry</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Indicate where costs are accumulated: (1) Home office (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 8904.412. (Answer Yes or Not.)					
	G.	. Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	3					

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Farmed Refunds					
	For each line of coverage listed, order code A, B, C, D, E, Y, or Z, as appropriate.					
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C.	Accrued each year, as applicable,	to currently reflect the net armual cost of the			
	D.					
	accordance with 48 CFR 9904.416-50(a)(1)(iv)  E. Manuelly Roted - not applicable					
	Y.	Other, or more than one 1/				
	Z. Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.					
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>					
	practices.  C. The actual amount of losses are considered to represent the projected average loss the period.					
	Y.					
	Z. Nat applicable					
		Column (5) - Insurans	e Administration Expenses			
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A	Separately identified and accumu	lated in indirect cost pool(s).			
	п.		d, and allocated to cost objectives either at the IDescribe allocation method on a Continuation			
	C.		uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added

- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

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		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
term Vo.		Hern c	Seacription
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code
	tel	Major functions, activities, and at	cments of cost include:
	63	Description/Make up of the alloce	tion base
	350		
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports
Į.			

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	lescription
2.3.0	direct material	ging Direct Material. (Mark the ap are charged to Federal contracts of on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective
2.4.0	standard cost a	nethod, i.e., you have marked Lin	<ol> <li>IDo not complete this item unless you use a e A of item 2.2.1, or 2.2.2. Mark the appropriate ore than one line is marked, explain on a continuation.</li> </ol>
2.4.1	Type of Varians	e.	
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/	
2.4.2	tevel of Produc es a besis for a	tion Unit used to Accumulate Vari ocumulating material variances.	ignce, Indicate which level of production unit is used
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s) 3/	•
2.4.3	Method of Disp of, the dispositi	esing of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency
2.4.4	Bevisions, Star	adard costs for direct materials are	revised:
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually
	1/ Describe on	a Continuation Sheet.	

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UP	NT
tem No.	herr	description		
2.5.0	Method of Charging Direct Librar: (Mark the as show how such labor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, is order so develop direct to	stracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the oringinal
			Americans in Severe	
	1	Manadastaring	Direct Labor Catago	
		Buntaine	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncompensated	-	_	1-0-0
	overtime hours included in computation 1/	-		-
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-
	D. Standard costs/rates 1/			
	Y. Other(s) 1/			-
	Z. Labor category is not applicable		-	-
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	items 2.6.1, 2.6.2	and 2.6.4, If	nore than one is
		93	Direct Labor Categor	
		Membershing	Engineering	Other Direct
	A. Rate			
			The same	
	A. Rate B. Efficiency C. Combined (A and B)			******
	B. Efficiency C. Combined (A and B)			
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/			===
	B. Efficiency C. Combined (A and B)			$\equiv$
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is			=

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semianrushy
Annushy
Revised as newled, but at least once annushy
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the description of the costs that are advants that of the costs, that is, identified specifically with final cust objectives, e.g., triangle benefits, beared costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

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3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
tem No.		Item d	lescription	
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as In section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment Code		
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direct. F. Indirect only Y. Other(s) 1/ Z. Not applicable	ct/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi
	- Gal	Cash Discounts on Purchases	-	
	(b)	Freight in	2.5	
	(c)	Income from Sale of Scrap	_3	
	540	Income from Sale of Salvage	-	30-12-12-12-12-12-12-12-12-12-12-12-12-12-
	(e)	Incoming Material Inspection (receiving)	_	-
	(11)	Inventory adjustment	_	
		Purchasing	-	
	191			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
tem No.	hem des	ription	
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)
	(a) Incentive Componsation	Proces:	
	(b) Holiday Differential (Priemium Pay)	-	
	(c) Vacation Pay	*****	
	(d) Overtime Premium Pay		
	(c) Shift Premium Pay		
	(f) Pension Costs	_	
	(g) Post Retirement Benefits Other Than Pensions	-	
	(h) Health Insurance	ATT.	
	61 Life Insurance	5012	
	(j) Other Deferred Compensation 1/	-	
	(k) Training	0.00	
	60 Sick Leave		
	1/ Describe on a Continuation Sheet.		

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III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
Item No.		hem descrip	ption	
3.2.3		ements of Cost. os - Miscellancous	Treatment Code	Name of Poolisi
	tat	Design Engineering (in-house)		_
	(6)	Drufting (in-house)		
	601	Computer Operations (in-house)		_
	(d)	Contract Administration	2.055	
	(e)	Subcontract Administration Costs		
	en	Freight Out (Sinished product)		
	(g)	Line for production) Inspection		
	(th)	Packaging and Preservation	-	
	60	Preproduction Costs and Start-up Cost		
	0	Departmental Supervision	-	
	60	Professional Services (consultant fees)		
	60	Purchased Labor of Direct Nature (on premises)	_	
	tm0	Purchased Labor of Direct Nature (off premises)		
	(n)	Reamangement Costs	-	
	tol	Rework Costs		
	fol	Royalties	-	Central
	(q)	Scrap Work	-	-
	0:1	Special Test Equipment		-
	fsl	Special Tooling	-	
	(1)	Warranty Costs		
	(w)	Rental Costs	_	
	(v)	Travel and Subsistence		
	(m)	Employee Severance Pay		
	(x)	Security Guards		

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the make up of the abscartion between Use a continuation sheet if additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

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COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.			Herr	description	
4.1.0	Continued.				Allocation Base Code
	2.	<u></u>			-
		(10)	Major functions, actività elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labor	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For e g such pooled expenses to olisi selected, indicate (a) (b) the make up of the alio fits included? If a total con-	Fedoral contracts or similar the major functions, cartion base(s). For example, st input base is used, is the
	200				Allocation
	Sing	e Post	Containing G&A Expenses	Only	Base Code
	100				_
	tai		or functions, activities, and nents of cost included:		
		3 <del></del>			
	(ы)	Des	cription.Wake up of the alk	cation base:	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
2.0	Continued. Single	Pool C	ontaining Both G&A and N	on-G&A Expenses	Allocation Base Code
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Desce	iption/Make up of the allo		
	Spec	ist Affac	ations		Allocation Base Code
	1.	_			
		(a)	Major functions, activity elements of cost include	es, and ed:	
				<del></del>	
		(b)	Description/Make up of		
	2	-,			
		\$a0	Major functions, activit elements of cost includ		
	1	699	Description/Make up of	the allocation base:	

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ters No.	la la	nm description
4.4.0	costing rates are used to change costs of service of our pools (Rate Code A in Column (3) of ten 6.3. Small) and if more than one is marked, explain on a A. Provised to upon on the b	basis of charges made, at least once aroundly
	B. All charged or credited to Y. Othertsi 1/ Z. Service center is not appl	indirect cost poolst at least once annually Ecable to reporting unit
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.
	establishing a separate indirect cost pool, aflocation other than the normal full sate for that pool. In the rate" or "more than full sate" should be used to de-	precise in special situations where, in fau of no in mode from an entablished everhead or GSA pool at a rail is case of such a special effection, the terms "less than ful suchs the practice. The terms do get apply to situations a sequential indirect cost pool and base are used and the rate s.
	indicate your indirect cost affocation practice with a arrayed, identify on a continuation sheet the pools	
		Rate Code
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit
	Transection or Cost to Which Indicest Costs May be Allocated	Rute Code
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-
	(f) Off-site work (d) Interogradiational transfers out (h) Interogradiational transfers in (A) configuration shoot the basis used (u) charge the cost or price of etc.	des indicate on a 5 by you as transferoe programicational
	transfers to Federal contracts or objectives. If the charge is based whether the transferor's GSA ray (i) Other transactions or costs librar fine it there are other transactions.	d on cost, indicate passes are included.) or Code B or C on this o or cissts to which
	either leas than full note or more a applied. List such transactions or continuation sheet, and for each types of expenses covered by sur	r costs on a describe the major

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	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT	
tem Vo.			Item d	lescription	
4.6.0	requirements	for the a scable mu &D and I	Socation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are	
	Α.	-	Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expenses.	
			Allocated to Federal contractorate pool.	acts or similar cost objectives by means of a	
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the	
	Y.	8	Other 1/		
	Z Not applicable				
4.7.0	Cost of Crohal Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)				
	Α.	A. On a bosis identical to that used to abserb the actual depreciation or amortization from these facilities; jand in assigned in the same manner as the facilities to which it relates.			
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)		
	C.		By the "alternative allocation process" described in instructions for Form CASS-CMF.		
	z.	-	Not applicable.		
	1				
	1/ Describe	e on a Co	ntinuation Sheet.		

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or lexure and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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	COST ACCOUNTING STAN		PART	CAPITAL		PACTICES
	DISCLOSURE STAT REQUIRED BY PUBLIC LA		NAME	OF REPORT	ING UNIT	
tem fo.		Item e	tesoription			
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value
	Asset Category		Code (1)	Code (2)	Code	Code (5)
	(a) Land improven	vents				
	(b) Building		1	1	-	-
	(c) Building improv		-	_	-	-
	(d) Leasehold impo		-	_	_	
	(e) Machinery and		_		-	-
	(f) Furniture and		-	_	-	-
	(g) Automobiles a (h) Data processin			-	-	-
		structure costs		_	_	_
	6) Patterns and d		-	-		-
	(k) Tools	FC 9	-			100
		ble must categories			_	-
	enumerate on	es are used and a continuation sheet				
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter				
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting a	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for flu- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Destrection Practices for the same for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, for 1 the same for confing Feder or (III) on each item under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (8) on each line under Fr complete this item.3  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Continu. Financial Accounting as all contracts as for the mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch ilon sundar Fi complete film intm.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val income Tass (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract of the minorial Accounting at the contract of the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the contract of the the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the contract of the the contract of the cont	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need

	COST ACCOUNTING STAT		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES	
	REQUIRED BY PUBLIC L		NAME OF	REPORTING UNIT	
Item No.		Hem d	scription		
5.3.0	Fully Depreciated Assets. (Mark one.)	ls a usage charge for f	ally depreciated	assets charged to Federal contracts?	
	B. No	s 1/ t applicable			
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property, Gains and losses are: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)				
		dited or charged currer preciation of the assets		overhead or G&A pools to which the	
		ken into consideration is gra trade in ta involved		on cost basis of the new items,	
1	C No	t accounted for separat	ely. But reflecte	d in the depreciation reserve account	
1	Y 01	hertst _1/			
	Z No	t applicable			
5.5.0	regarding capitalization or	expensing of specified sometimes expensed of	easts incurred nd sometimes	n each item to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)	
	Stell	Α.	Expressed	B. Copitalized	
	(a) Freight in		-		
	(b) Sales taxe		-	_	
	(c) Excise tax	t5		1 to 1	
	(d) Architect-	engineer from		-	
	(e) Overhauls	(extraordinary repairs)	day days		
	1) Describe on a Continu	ortion Short			

FORM CASS DS-1 IREV 2/961

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addition, alteration and improvement of expected life years of cophalized a life more than one dollar amount your depreciable assets, and number of years for each car for the majority of assets.  Lel Minimum dollar a lib Minimum dollar a lib Minimum service to majority of assets.  5.7.0 Ginup or Mass Paschass. Are group which individually are less than the c Yes is marked, provide the minimum.	the minimum deflar amount of acquisition cost or expenditures to 1 depreciable assets capitalized, and (b) the minimum number assets.  assets, and or number applies, show the information for the mojority of enumerate on a continuation abset the deflar amounts and/or tegory or subcategory of assets involved which differ from those amount capitalized
No.  5.6.0  Criteria for Conitrilization. Enter to the addition, alteration and improvement of expected life years of cophialized at it more than one dollar amount your depreciable assets, and number of years for each can for the majority of assets.  Leal Minimum dollar a libi Minimum dollar a libi Minimum service service which individually are less than the c Yes is marked, provide the minimum A. Yes	the minimum dollar amount of acquisition cost or expenditures to the depreciable assets capitalized, and (b) the minimum number assets.  Interpretation of acquisition should be deliverable amounts and/or enumerate on a continuation should the dollar amounts and/or teachy or subcategory of assets involved which differ from those amount capitalized  If it years  or mean purchases (original complement) of low cost equipment capitalization emount indicated above, capitalized? [Mark one. It apprepate dollar amount capitalized.]
addition, elteration and improvement of expected life years of cophalized a  If more than one dollar amou your depreciable assets, and number of years for each can for the majority of assets.  Lial Minimum dollar a  (b) Minimum assets  5.7.0 Ginop or Mass. Deschase. Are group which infividually are less than the c  Yes is marked, provide the minimum A. Yes	to depreciable assets capitalized, and (b) the minimum number assets.  and or number applies, show the information for the mojority of enumerate on a continuation sheet the dollar amounts and/or lagory or subcategory of assets involved which differ from those amount capitalized  in life years  or moss purchases foriginal complement) of low cost equipment capitalization amount indicated above, capitalized? (Mark one. It aggregate dollar amount capitalized.)
(b) Minimum service  5.7.0 Group or Mass Parchase. Are group which individually are less than the c Yes is marked, provide the minimum  A. Yes	n life years  or mass purchases foriginal complements of low cost equipment coptistization amount indicated above, capitalized? (Mark one. It is gregote dollar amount capitalized.)
5.7.0 Group or Mass Darchase. Are group which individually are less than the c Yes is marked, provide the minimum A. Yes	o or moss purchases foriginal complement) of low cost equipment copitalization emeum indicated above, capitalized? (Mark one. I aggregate dollar amount capitalized.)
which individually are less than the c Yes is marked, provide the minimum A. Yes	capitalization emount indicated above, capitalizad? (Mark one. I aggregate dollar amount capitalized.)
1057	Windowsen announced differ amount analytical
B. 190	Minimum aggregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble

2/ FORM CASB DS-1 (REV 2/96)

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For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

	DISCLOSU	G STANDARDS BOARD BE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.		Hem description				
62.0	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)					
	Α	When actual payments are made directly to employees				
	В	When accrued (book accrue) or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund				
	D	Not charged				
	Y	Other(s) 1/				
	z	Not applicable				
63.0	Severance Pay and Early Retirement. Costs of normal turnover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linefal and if more than one is marked, explain on a continuation sheet.)					
	A	A Actual payments made				
	B Accrued amounts on the basis of past experience					
	C	C Not charged				
	Υ.	Other(s) 1/				
	z	Not applicable				
6.4.0	incidental or misce setting services, wi	Raneous receipts, such as reve ten related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is			
	^-	which related costs have t	eceipt is credited to the same indirect cost pools to seen charged			
	B	Where the amount of the receipt includes an allowance for profit, the cost- related part of the except is credited to the name indirect cost pools to which related costs have been charged; the profits are credited to Other (Misoellaneous) Income				
	c	The entire amount of the receipt is credited directly to Other (Miscellaneous) income				
	Y	Other(s) 3/				
1	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS		
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT		
item No.	Item description				
6.5.0	Proceeds from Employee Weltze Activities. Employee weltare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power			
	R	Same as above, except th	e proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged		
	D	Proceeds are credited to Other (Miscellaneous) Income			
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a G	Continuation Sheet.			

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
hem No.		75.52	Nam	description		
			Fort V	Il Jostnactions		
	retirement be of deferred of corporate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records such costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the	
7.1.0	When covered in the complete this General Justs Pension Plan	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practions or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61 4., Seneral Instructions.  Pension Plans with Costs Charged to Federal Contracts, identify the types and number of persion				
	and enter re			racts or similar cost objectives; (Mark app	Number of	
	4		Type of Pension Plan			
		A. Defined-Contribution Plan (Oth			Plans	
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans	
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2. Defin	Non-Qualified Qualified and-Recrefit Plan	r then ESOPs (see 7.5.0)	Plans	
	A.	1. 2.	Non-Qualified Qualified ad-Senetic Plan Non-Qualified		Plans	
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are recovered	and assigned on account basis and assigned on each		
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured (pay-a-you-go) basi Qualified a. Trusteed (Subject to b. Fully-insured plan (El requirements) treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)		
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	lescription			
7.1.1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The pion name				
	8.	[[				
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment				
	F.	if the plan provides suggiormental bor-	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and toriolisms) required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the content contents values of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quybodies.			
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Hem description					
7.2.0	Past retirement Benefits (PRBs) Other than Pensions linckolins past retirement health care benefits) Charged to Endered Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable lends) and enter number of plans.)					
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat				
		Purchased Incurance from Captive				
	D.					
	E.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	2.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A.	The plan name				
	<li>The Employer Identification Number (£IK) of the plan sponsor as reported on IRS Form 5500, if any</li>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G. If this PRS plan is fisted under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRS plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.					
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п	
Item No.	Item description							
7.3.0	Employee Group Insurance Changed to Federal Contracts or Similar Cort Objectives, Does your organization provide group insurance coverage to its employees? Undudes coverage for life, hospits surgical, medicals, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.1  A. Yes (Complete Issum 7.3.1)  B. No (Proceed to Item 7.4.0)						ege for life, hospital	
7.3.1	Employee Group Ins Elle, hospital, surgics employees), provide Iff there are not mor information for all th insurance plane, info aggregate account if the program that co-	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each billy, acc below or licies or so left incurar be provided ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired es described below program, provide ee policies or self- ice plans that in the	
	Description of	Description of Employee Group Insurance Program:						
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
		- 0	Column (1)	- Cost App	amulation			
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/2							
	Column (27 — Cast Basis							
	Enter code A, B, C, or Y, ax appropriate.							
	B. Self-	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
turn No.	ham description					
7.3.1	Continued.					
	Column (3)	- Includes Reliepes				
	Enter code A. B. C. or Y. at appropriate.					
		Acres .				
	A. No, does not include benefits for ret R. Yes, PRS benefits for retires that a	rees. To a part of a policy or coverage for both active employees				
	and retirees are reported here leates					
	C. Yes, PRR bonefits for retirees are a	part of a PRB plan previously reported under 7.2.0.				
	Y. Other 3/					
	Column (4) - Panth	and Journeys Ratins Book				
	For each plan Exted onter code A. R. C. Y, or Z, as appropriate.					
	A. Retrospective Rating takes called experience rating plan or retention plant.					
	B. Manuady Rated					
	C. Community Reted					
	Y. Other, or more than one type 3/					
	Z. Not opplicable					
	Coheren (5) - Projected Assesse Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, exter code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased insurance.  8. Self-insurance costs are based on the contractor's experience, relevant industry experience, and					
	<ol> <li>Self-insurance costs are based on the contractor's experience, relevant industry experience, and prelicipated conditions in accordance with accordance principles.</li> </ol>					
		represent the projected average lasts for the period.				
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column 161 - Immunes Administration Experies					
	For each self-insered group plan, or the self-insured portion of purchased insurence, enter code A, E, C, D, Y, or Z, as appropriate, to indicate have administrative costs are treated.					
	A. Separately identified and accumulat	and in indirect cost pool(s).				
		and allocated to cost objectives either at the argment end/or				
100		on method on a Continuation Short). led in indirect exet pool(s). (Describe pool(s) on a				
	Communion Short)					
		third party. (Describe accumulation and affectation process or				
	e Continuation Short).					
	Y. Other 3/ Z. Not applicable					

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Describe on a Continuation Short.

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	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	ltern description					
7.4.0	Deferred Cor compensation (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	.415. Does your organization award deterred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete from 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by n:			
	A.	The plan name				
	The Employer Identification Number (EIN) of the plan apensor as reported on IRS Form 5500, if any					
	C. The plan number as reported on IRS Form 5500, if any					
	Indicate where costs are accumulated:					
		(1) Home office 12) Segment				
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch sovide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost ornitruction where. (If there are not more than those serie are more than these plans, information should be count for at least 80% of these deterned business units:			
	Α.	Description of Man.				
		Stock Options     Sock Appreciation Right     Cash Incentive     Other (explain)	5			
	8.	Method of Charging Costs to For	deral Contracts or Similar Cost Objectives.			
	3633	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded it a employee (pay-as-you-go)			
		a. Omer texpans				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	The plan name				
	8.					
	c.	C. The plan number as reported on IRS Form 5500, If any				
	D.	D. Indicate where costs are accumulated: (1) Home office (2) Segment				
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If assistanted practice, briefly describe.				
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	H. <u>Voluntion of Stock or Non-Gook Assets</u> , Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have readily determinable market price.					
	<ol> <li>Enclairums and Dividents. Describe the accounting treatment for forfeitures and dividents, on both allocated and unallocated aboves, in the measurement of ESOP costs charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>					
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

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	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	Hem description					
7,6.0	Warker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  AYes (Complete Item 7.6.1.)					
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.)  Description of Line of Insurance Coverage	re applicable to the plans. If there are for those policies as costs allocable to t	line of insurance, provide more than three policies or nd self-insurance plans that in the			
		Crediting 1 of Dividends Project	tel francisco			
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) — Cost Bosis					
	Enter code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     B. Bell insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/					
	1/ Describe on a Confinuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

## Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

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1/ Describe on a Continuation Sheet.

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	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT RECIPIED BY PUBLIC LAW 100-673 Name of Reporting UNIT Harm description No. Harm description Adocation Bass Code (a) Major functions, artivities, and elements of cost include: (b) Description/Make up of the allocation base. S.4.0 Intender of Expenses. If there are normally wantiers of expenses from reporting units to this home office, identify on a continuation sheet the describerion of the expense and the name of the recorting unit incurring the expense.

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	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UP	WIT
No.	hen	description		
2.5.0	Method of Charging Direct Labor: (Mark the a show how such labor is charged to Federal co- line is marked, explain on a continuation sheet classes of labor rates that are, or will be applie Other Direct Labor, in order to develop direct is	stracts or similar of Also describe or d to Manufacturin	ont objectives, a a continuation : g Labor, Enginee	nd if more than or short the principal
		Material	Street Labor Carago Engineering	Other Divers
	A. Individual/actual rates			
	B. Average rates — uncompensated overtime hours included in computation 1/	-		-
	C. Average rates – uncompensated overtime hours excluded from computation	-		276
	D. Standard costs/rates 1/			
	Y. Other(s) 1/		-	
	Z. Labor category is not applicable	-		
	standard costs/rate method, i.e., you have more Mark the appropriate line(s) in each column of it	and their to be stated	and the same of	sections careful
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,	items 2.6.1, 2.6.2	, and 2.6.4, If	were than one is
2.6.1	marked, explain on a continuation sheet.)	- 0	Direct Labor Gatego	·
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,			
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,  A. Rate	- 0	Direct Labor Gatego	·
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,  A. Rate  B. Efficiency	- 0	Direct Labor Categor Engineering	·
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,  A. Rate	Menthstyring	Direct Labor Categor Engineering	Other United
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,  A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 1/ Z. Labor category is	Menthstyring	Direct Labor Categor Engineering	Ohe Digg
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,  A. Rate B. Efficiency C. Combined (A and B) Y. Otherish 3/	Menthstyring	Direct Labor Categor Engineering	Other United
2.6.1	marked, explain on a continuation sheet.)  Type of Variance,  A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 1/ Z. Labor category is	Menthstyring	Direct Labor Categor Engineering	Other Direct

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semianrushy
Annushy
Revised as newled, but at least once annushy
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

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3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
tem No.		Item d	lescription	
3.1.0	Describe on a purpose, in ti	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as In section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment Code		
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direct. F. Indirect only Y. Other(s) 1/ Z. Not applicable	ct/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi
	- Gal	Cash Discounts on Purchases	-	
	(b)	Freight in	2.5	
	(c)	Income from Sale of Scrap	_3	
	540	Income from Sale of Salvage	-	30-12-12-12-12-12-12-12-12-12-12-12-12-12-
	(e)	Incoming Material Inspection (receiving)	_	-
	(11)	Inventory adjustment	_	
		Purchasing	-	
	191			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
tem No.	hem des	ription	
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)
	(a) Incentive Componsation	Proces:	
	(b) Holiday Differential (Priemium Pay)	-	
	(c) Vacation Pay	*****	
	(d) Overtime Premium Pay		
	(c) Shift Premium Pay		
	(f) Pension Costs	_	
	(g) Post Retirement Benefits Other Than Pensions	-	
	(h) Health Insurance	ATT.	
	61 Life Insurance	5512	
	(j) Other Deferred Compensation 1/	-	
	(k) Training	0.00	
	6) Sick Leave		
	1/ Describe on a Continuation Sheet.		

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	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COST NAME OF REPORTING UNIT		
Item No.		hem descrip	ption		
3.2.3		ements of Cost, os - Miscellancous	Treatment Code	Name of Poolisi	
	tat	Design Engineering (in-house)		_	
	(6)	Drufting (in-house)			
	601	Computer Operations (in-house)		_	
	(d)	Contract Administration	2.055		
	(e)	Subcontract Administration Costs			
	en	Freight Out (Sinished product)			
	(g)	Line for production) Inspection			
	(th)	Packaging and Preservation	-		
	60	Preproduction Costs and Start-up Cost			
	0	Departmental Supervision	-		
	60	Professional Services (consultant fees)			
	60	Purchased Labor of Direct Nature (on premises)	_		
	tm0	Purchased Labor of Direct Nature (off premises)			
	(n)	Reamangement Costs	-		
	tol	Rework Costs			
	fol	Royalties	-	Central	
	(q)	Scrap Work	-	-	
	0:1	Special Test Equipment		-	
	fsl	Special Tooling	-		
	(1)	Warranty Costs			
	(w)	Rental Costs	_		
	(v)	Travel and Subsistence			
	(m)	Employee Severance Pay			
	(x)	Security Guards			

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the make up of the abscartion between Use a continuation sheet if additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

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COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.			Herr	description	
4.1.0	Continued.				Allocation Base Code
	2.	<u></u>			-
		(10)	Major functions, actività elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For e g such pooled expenses to olisi selected, indicate (a) (b) the make up of the allo fits included? If a total con-	Fedoral contracts or similar the major functions, cartion base(s). For example, st input base is used, is the
	200				Allocation
	Sing	e Post	Containing G&A Expenses	Only	Base Code
	100				_
	tai		or functions, activities, and nents of cost included:		
		3 <del></del>			
	(ы)	Des	cription.Wake up of the alk	cation base:	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
2.0	Continued. Single	Pool C	ontaining Both G&A and N	on-G&A Expenses	Allocation Base Code
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Desce	iption/Make up of the allo		
	Spec	ist Affac	ations		Allocation Base Code
	1.	_			
		(a)	Major functions, activity elements of cost include	es, and ed:	
				<del></del>	
		(b)	Description/Make up of		
	2	-,			
		\$a0	Major functions, activit elements of cost includ		
	1	699	Description/Make up of	the allocation base:	

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ters No.	la la	nm description
4.4.0	costing rates are used to change costs of service of our pools (Rete Code A in Column (3) of ten 6.3. Small) and if more than one is marked, explain on a A. Provised to used on the b	basis of charges made, at least once aroundly
	B. All charged or credited to Y. Otherts 1/ Z. Service center is not appl	indirect cost pools) at least once annually Ecable to reporting unit
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.
	establishing a separate indirect cost pool, aflocation other than the normal full sate for that pool. In the rate" or "more than full sate" should be used to de-	precise in special situations where, in fau of no in mode from an entablished everhead or GSA pool at a rail is case of such a special effection, the terms "less than ful suchs the practice. The terms do get apply to situations a sequential indirect cost pool and base are used and the rate s.
	indicate your indirect cost affocation practice with a arrayed, identify on a continuation sheet the pools	
		Rate Code
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit
	Transection or Cost to Which Indicest Costs May be Allected	Rute Code
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-
	(f) Off-site work (d) Interogradiational transfers out (h) Interogradiational transfers in (A) configuration shoot the basis used (u) charge the cost or price of etc.	des indicate on a 5 by you as transferoe programicational
	transfers to Federal contracts or objectives. If the charge is based whether the transferor's GSA ray (i) Other transactions or costs librar fine it there are other transactions.	d on cost, indicate passes are included.) or Code B or C on this o or cissts to which
	either less than full note or more a applied. List such transactions or continuation sheet, and for each types of expenses covered by sur	r costs on a describe the major

FORM CASB DS-1 (REV 2/96)

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT
tem Vo.			Item d	lescription
4.6.0	requirements	for the a scable mu &D and I	flocation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are
	Α.	-	Allocated to Federal contra composite pool with G&A	acts or similar cost objectives by means of a expenses.
			Allocated to Federal contractorate pool.	acts or similar cost objectives by means of a
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the
	Y.	8	Other 1/	
	Z.		Not applicable	
4.7.0	Cost of Capi undistributes	tal Come	eitted to Facilities. M accor capital items are allocated	rdance with instructions for Form CASS CMF, to overhead and G&A expense pools: (Mark one.)
	Α.	-	On a basis identical to the amortization from these t facilities to which it relate	at used to absorb the actual depreciation or localises; land in assigned in the same manner as the ts.
	u.	-	amortization from these f	o that used to absorb the actual depreciation or lacities. (Describe on a confinuation short the of the allocation process.)
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form
	z.	-	Not applicable.	
	1			
	1/ Describe	e on a Co	ntinuation Sheet.	

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

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1/ Describe on a Continuation Short.

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	COST ACCOUNTING STAN		PART	CAPITAL		PACTICES
	DISCLOSURE STAT REQUIRED BY PUBLIC LA		NAME	OF REPORT	ING UNIT	
tem fo.		Item e	tesoription			
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value
	Asset Category		Code (1)	Code (2)	Code	Code (5)
	(a) Land improven	vents				
	(b) Building		1	1	-	-
	(c) Building improv		-	_	-	-
	(d) Leasehold imp		-	_	_	
	(e) Machinery and		_		-	-
	(f) Furniture and		-	_	-	-
	(g) Automobiles a (h) Data processin			-	-	-
		structure costs		_	_	_
	6) Patterns and d		-	-		-
	(k) Tools	FC 9	-			100
		ble must categories			_	-
	enumerate on	es are used and a continuation sheet				
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter				
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting a	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for flu- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Destrection Practices for the arms for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, for 1 the same for conting Feder or (III) on each item under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (R) on each line under Foonplice this item.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Continu. Financial Accounting as all contracts as for the mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch ilon sundar Fi complete film intm.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val Income Zas (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract of the minorial Accounting at the contract of the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the contract of the the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the contract of the the contract of the cont	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT
Item No.		them d	escription	
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?
	B	Yes 1/ No Not applicable		
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark s a continuation sheet.)
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the
		Taken into consideration i where trade in is involved		on cost basis of the new items,
1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account
1	¥	Otherisk 1/		
	z	Not applicable		
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)
	Cust	Α.	Expressed	B. Copitalized
1	(a) Freight	in	-	
	(b) Sales to	ixes	-	_
	(c) Excise	taxes		10
	(d) Anchite	ct-engineer from	0.000	-
	(e) Overha	uls (extraordinary repairs)	day day?	
	1) Procede on a Comp	Constant Phase		

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
Hem No.		Item d	escription
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to not if more than one is marked, explain on a
	Α	When actual payments are	made directly to employees
	8	When accrued (book acon.	of or funds set aside but no trust fund involved)
	C	When contributions are ma	ide to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement perfinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than
	A	Actual payments made	
	B	Accrued amounts on the b	asis of past experience
	c	Not charged	
	Υ.	Other(s): 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is
	^-	The entire amount of the a which related costs have t	ecopt is credited to the same indirect cost pools to seen charged
	B	related part of the receipt	escript includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
	z	Not applicable	
	1/ Describe on a C	Continuation Sheet.	

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS	
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT	
item No.	Itum description			
6.5.0	Proceeds from Employee Weltze Activities. Employee weltare activities include all of those activities and farth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a communition sheet.)			
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power		
	R	Same as above, except th	e proceeds are not reduced by all applicable costs	
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged	
	D	Proceeds are credited to Other (Miscellaneous) Income		
	Y	Otherist 1/		
	z	Not applicable		
	1/ Describe on a G	Continuation Sheet.		

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		STATEMENT	NAME OF REPORTING UNIT	
hem No.		75.52	Nam	description	
			Fort V	Il Jostnactions	
	retirement be of deferred of corporate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records such costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the
to achieve that of  Where a h covered in this Pa- complete this Pari General Instruction  7.1.0 Pension Plans with		ne a hom nis Part to s Part to ructions.	to office either establishes a VIII or knours and then ellors to be included in the submissions. Costs Charged to Federal C	the entity on a continuation sheet. practices or procedures for the types of co step these costs to its segments, the hom- sion by the segment as indicated on page sortracts, identify the types and number o	e attice may (1) 4., I persion
	plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicat and enter number of glans.)			Number of	
	4		Type of Pension Plan		
		A. Defined-Contribution Plan (Oth			Plans
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans
	A.	1. 2. Defin	Non-Qualified Qualified and-Recrefit Plan	r then ESOPs (see 7.5.0)	Plans
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are recovered	and assigned on account basis and assigned on each	
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a	
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each	
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured (pay-a-you-go) basi Qualified a. Trusteed (Subject to b. Fully-insured plan (El requirements) treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)	
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hem d	lescription
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The pion name	
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #
	C.	The plan number as reported on HS is	Form S500, if any
	D.	is there a funding opency established	for the plan?
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment	
	F.	if the plan provides suggiormental bor-	efits to any other plan, identify the other plants).
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and toriolisms) required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)
	7.	Not applicable. (Proceed to I	ten 7.1.3)
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the content contents values of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quybodies.
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor
	1	Not applicable, proceed to it	ten 7.2.0.
	1000		

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Past-retirement Benefits (1998) Other than Pensions linckeling post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1998 plans whose costs are charged to Federal contracts or similar cost objectives. Whate retires benefits are provided as an interpol part of an employee group incurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.)				
		Medical Used to Determine Costs	Burder of Pleas		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	G.	Purchased Insurance from unrelat			
		Purchased Incurance from Captive			
	D.				
	E.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PIBS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A. The plan name				
	<ul> <li>The Engloyer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. In there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRE plan is Exted under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

ltem No.

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs aflocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the americanion methods and periode used, if any, For plans listed under 7,2,0.B., enter "cash accounting", For plans listed under 7,2,0.B., enter "terminal funding" and identify the americanion methods and periods used, if any. Actuarial Assumptions, Describe the events or conditions for which significant actuarial aspumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determinishes numeric values. Also, describe the criteria used as evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".) For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".)
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the accrusit, funding in made pursuant to VEIA or 401th) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determined for those assets that are not valued on the basis of a readily determinable market price. D. Basis for Cost Computation, Indicate whether the cost for the segment is determined An allocated portion of the total PRB plan cost
A separately computed PRB cost for one or more segments. If so, identify

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Not applicable, proceed to item 7.3.0.

E. <u>Forfeitability</u>, Does each participant have a non-torfeitable contractual right to their benefit or account balance? If no, explain.

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879 NAME OF REPORTING UNIT Item No. Item description Employee Gross Insurance: Charged to Federal Sentracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Undudes coverage for life, hospital, sugical, medical, disability, occident, and similar plans for both active and retired employees, even ≥ the coverage was previously described in 7.2.0.3 7.3.0 A. Yes (Complete Item 7.3.1) No (Proceed to Item 7.4.0) B. Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that is the aggregate account for all least 80 percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1 Description of Employee Group Insurance Program: Policy or Self- Cost Cost Jesuscente Plan, Assumption Resin (1) (2) Column (1) - Cost Accumulation Enter Code A. B. or Y. as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other  $1\ell$ Column (2) - Cost Basis Enter code A. B. C. or Y. az appropriate. Purchased Insurance from unrelated third party
 Self-insurance
 Purchased Insurance from a captive insurer
 Other 1/2 1/ Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (3)	- Includes Retirees				
	Enter code A, R, C, or Y, as appropriate.					
	A. No. does not include benefits for re-	dua.				
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees				
	ged retirees are reported here leates	d of 7.2.0.				
	C. Yes, PRS borofits for retirees are a Y. Other 1/	part of a PHS plan previously reported under 7.2.0.				
	Column (4) - Panch	and Journeys Rating Basis				
	For each plan Exted enter code A. R. C. Y. or Z. as appropriate.					
	A. Retrospective Rating takes called experience rating plan or retention plant.					
	B. Manually Rated					
	C. Community Rated					
	Y. Other, or more than one type 3/ Z. Most applicable					
	Column (S) -	Projected Assesse Loss				
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	found portion of purchased insurance, exter cade A, B, C,				
		projected everage loss for the period estimated on the basis				
	of the cost of comparable purchase B. Self-incurance costs are based on t	d wourance. he contractor's experience, relevant industry experience, and				
		e with accepted actuarist principles.				
	<ol> <li>Actual payments are considered to represent the projected average less for the period.</li> </ol>					
	Y. Other, or more than one method 1/					
	Z. Not eppEcable					
	Column 161 - Innumera Administration Experies					
	For each self-insteed group plan, or the self-insteed portion of purchased insurance, enter code A. B. C. D. Y. or Z. no appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost poel(s).					
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a				
		third party. (Describe accumulation and afforation process on				
	Y. Other 1/					
	Z. Not applicable					

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.		hem d	escription		
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?		
	A.	Yes (Complete Ham 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)			
7.4.1		telermation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:		
	A.	The plan name			
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form		
	C.	C. The plan number as reported on IRS Form 5500, if any			
	Đ.	<ul> <li>Indicate where costs are accumulated:</li> </ul>			
		(1) Home office (2) Segment			
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .		
7.4.2	represent the objectives, p plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfusicions when. If there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:		
	A.	Description of Man.			
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive			
	1	4. Other (explain)			
	8.		eral Contracts or Similar Cost Objectives.		
	1		ued and the account in fully funded ued and the account is partially funded or not funded		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	The plan name				
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form			
	c.	C. The plan number as reported on IRS Form 5500, H any				
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:			
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.			
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS			
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a			
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

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VII - 8

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	Hem description					
7,6.0	Warker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?  A					
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.)  Description of Line of Insurance Coverage	re applicable to the plans. If there are for those policies as costs allocable to t	line of insurance, provide more than three policies or nd self-insurance plans that in the			
		Desire Self-treasure				
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	of Dividends Project and Europe Avenu Refunds Los (3) (4)	ge Administrative sEsperant_			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Bosis					
	Enter code A. R. C. or Y. as appropriate.					
	Purchased Insurance from unreleted third party     Self-insurance     Purchased Insurance from a captive insurer     Other JI					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

## Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

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1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

## COST ACCOUNTING STANDARDS BOARD

PART VIII - HOME OFFICE EXPENSES

	REGISTED BY PUBLIC LAW 100-61	NAME OF REPORTING UNIT
No.		Hern description
8.3.3	Fesidual Expenses	Affection Bass Code
	(a) Major functions, activi	ities, and elements of cost include:
	(b) Description/Make up o	of the affocation base:
8.4.0	Impairs of Laurenge, if there are no office, identify on a continuation when unit incurring the expense.	rmally transfers of expenses from reporting units to this home if the classification of the expense and the name of the recording
	1	

FORM CASE DS 1 (REV 2/36) VIII - 4

	COST ACCOUNTING STANDARDS BOARD	PART III+	DIRECT CO	818		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ttern No.	item de	scription				
2.6.2	Level of Production their used to Accumulate Variations as a basis for accumulating the labor variances.	nce. Indicate	which level	of produ	ction unit is used	
			2515217-012	333377		
		Manufacturing	Breit Labor C Breitearn	es D	thee Direct	
	A. Plant-wide basis	111111	-			
	B. By department		-		_	
	C. By product or product line		1-8-850			
	Y. Otherisi 3/ Z. Labor category is not applicable				_	
		902-188088	000000000			
2.6.3	Method of Disposing of Variance. Describe on a c of, the disposition of the variance.	continuation sh	eet the bas	is for, an	d the frequency	
2.6.4	Revisions. Standard coats for direct labor are revi	ned:				
	A. Semiannually					
	8 Annually					
	C. Revised as needed, but at l	east once ann	unity			
	Y. Other(s): 1/					
2.7.0	Description of Other Direct Costs. Other signification troublets or other final cost objectives. Describe other costs that one always charged directly, that e.g., fringe benefits, travel costs, services, subcor	on a continuati is, identified s	ion sheet th	ne princip	al classes of	
2.7.1	When Employee Trivel Expenses for lodging and a or similar cost objectives the charge is based on:	subsistence an	e charged d	irect to F	ederal contracts	
	A. Actual Costs					
	Per Diem Rates					
	C. Lodging at actual crists and	d subsistence	at per diem			
	Y. Other Method 1/					
	Z. Not Applicable					
2.8.0	Credits to Contract Costs. When Federal contract following elegentatances, are the sates of direct to applicable inferest costs always the same as their elegentations, and for each "No" answer, explain the original charge.	bor, direct ma a for the origin	terials, other of charges?	Mark or	ests and le line for each	
	Commission	6	Yes	E. No	Z. Mart Applicable	
	(a) Transfers to other jobs/contracts	-				
	(b) Unused or excess materials remaining					

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

10 - 1

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS		
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item description				
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)		
	tel	Incentive Compensation	Press			
	(6)	Holiday Differential (Priemium Pay)	200-			
	(c)	Vacation Pay	*****			
	(d)	Overtime Premium Pay				
	(e)	Shift Premium Pay				
	19	Pension Costs		-		
	(g)	Post Retirement Benefits Other Than Pensions	-			
	th)	Health Insurance	- TOTAL			
	GI -	Life Insurance				
	G)	Other Deferred Compensation 1/	20.00			
	(%)	Training	0.02			
	69	Sick Leave				
		on a Continuation Sheet.				

## PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPOR	TIME ONLY
tem No.		Item descrip	rtion	
3.2.3	Functions, El or Transaction	nments of Cost. ns - Minostancous	Treatment Code	Name of Poolis
	(m)	Design Engineering (in-house)		
	(b)	Drufting (in-house)		-
	(d)	Computer Operations (in-house)		
	(d)	Contract Administration	0.000	
	(e)	Subcontract Administration Costs		
	en	Freight Out (Tinished product)		-
	(g)	Line for production) Inspection		
	(h)	Packaging and Preservation	-	
	60	Preproduction Costs and Start-up Costs		
		Departmental Supervision	-	
	641	Professional Services (consultant fees)		
	40	Purchased Labor of Direct Nature (on premises)		
	4m0	Purchased Labor of Direct Nature (off premises)		
	(n)	Rearrangement Costs	-	
	tol	Bework Costs		
	fpt	Royalties	-	7.45
	(q)	Scrap Work	-	-
	0:1	Special Test Equipment		
	651	Special Tooling		
	(1)	Warranty Costs		
	(w)	Rental Costs		
	(w)	Travel and Subsistence		1000
	(m)	Employee Severance Pay		
	(4)	Security Guards		

#### FORM CASS DS-1 (REV 2/96)

## 111 - 3

	DISC	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anninamine is	of courses.	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	of indicac	i conta.		section with frams 4.1.0, 4.2.0 and
4.1.0	(USA) expensional transfer of the control of the co	Total direct and sy Value input subco Total imput subcor Prione labor Proce (direct area). List a se, that may have such as a fact the care the car	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regener or and costs or shematively in ring hose stantal handling overhead, etc. For one or Fooler deviations or similar out pethylias, and elements of cost includes delitional space is required.
		(w)	Major functions, activities, as elements of cost includes:	_	Allocation Sans Cods
		Di	Description Make up of the allocation base;		

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82-2		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolish such pooled expenses to Federal contracts or similar fills selected, indicate tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7	

FORM CASE DS-1 (REV 2/96)

Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	PART IV - INDIRECT	COSTS	
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:					NAME OF REPORTING UNIT		
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription		
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses		
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-	
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:		
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special					
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.	_			-	
Z. Laid Major functions, activities, and			(a)				
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:		
(a) Major functions, activities, and elements of continctuded:	1	2.			_		
			(a)	elements of cost include	t.		
(b) Description/Make up of the allocation base:			(64)		he allocation base:		

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cart

	ios Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
pera.	to to	Rem description			
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	option or Overshootdon! Where predetermined billing minns and expense pools to Federal contracts or other in No. valences from actual costs are: (Mark the appropriat continuation sheet.) asts of charges made, at least once amountly indirect cost pools) is at least once amountly	direc		
	All charged or credited to Y. Otherful 1/ Z. Service center is not appli				
4.5.0	Application of Overhead and CAA Reces to Specific	d Transactions or Conta,			
	establishing a reported indirect cost pool, affection other than the normed full case for that pool. In the rate or Trace date full rates' should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate		6		
	indicate your indirect cost affection practice with r	below, enter one of the following codes to expect to that transaction or cost. If Code A, full rate, i			
	arrayed, Klentily on a contraction sheet the pools: applicable. If Codes it or C, less than or more than major types of expenses that are covered by such a	reported under items 4.1.9, 4.2.9, and 4.3.9, which as the full rate, is entered, describe on a continuation shot stella.	re-		
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at lens than full-rate Z. Transportion or cost	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re et ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation share rate.  Rate Sode  C. Special officerion at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 64. Subsectives courts 80. Purchased Labor.	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Tensocials or cost Transaction or Cost to Which believe Costs May be Alberted full Subsection of Cost to Which the Costs May be Alberted full Subsection of Cost to Which the Costs May be Alberted full Subsection out to Cost to Costs (Costs).	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 6.6 Selection of Cost to Which Indiana. Costs May be Alberted 6.6 Purchased Labor 6.6 Government-furnished multiplied 6.6 Government-furnished multiplied 5.6 Self-contracted depreciable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e ni i		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full rate  Z. Tomosotion or cost  Transaction or Cost to Which believe Costs Mire be Alternial  60 Subsection or Cost to Which believe Costs Mire be Alternial  60 Subsection or Cost to Which believe Costs Mire be Alternial  60 Subsection or Cost to Which believe Costs  60 Subsection of Costs (Costs)  61 Set constructed depreciable sent to Ledov or stratefactor assets  61 Set constructed depreciable sent to Ledov or stratefactor of assets	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished marterials (61 Set-constructed depreciable seated to Ledvo a installation of assets (61 Set-constructed depreciable seated to Costs work.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seate to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to replied out the transfers to federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferred ingless on a long winds on a	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Marche Allocated.  80. Purchased Labor.  80. Purchased Labor of specialists asset to Cook and the Cook of the substitution of another of the Cook of the substitution of another of the Labor of substitution of another of the later or particular transfers in M. Occupies and the configuration should be beautiful as transfers to federal convexts are objectives. If the charge is based whether the transfers' GBA say GB. (The transactions or cost) Effects from it then are other inversections.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor appreciational included, include cost indicate on cost, indicate one cost, indicate one cost, indicate cost or or this cost or cost to which	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a least than the Affectable felt Selected that Selected that Selected that Selected that Selected that I have been also been a such as the least such	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i		

	COST ACCOUNTING STANDARDS BOARD			PART IV - INDIRECT COSTS			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
tem No.			ltem :	m description			
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore			
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.			
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a			
	c.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the			
	Υ.	8	Other 1/				
	Z.		Not applicable				
4.7.0	Cost of Cacital Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and GSA expense pools: (Mark one.)						
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same monner as the les.			
	п.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)			
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form			
	z.	_	Not applicable.				
	N David	e co s P	antinuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item. No.	ltem d	escription
	Part V	natructions
	Where a home office either establishes pr covered in this Part or incurs and then allocates to complete this Part to be included in the submission General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is de-	if in Column (1) describing the method of il; a code from A theough C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.
	Column (1) - Copreciation Method Code	Column (2)-Useful Life Code
	Breight Line     B. Declains belong     C. Sum-of-the years digits     D. Machine hours     E. Unit of production     Expensed at acquisition     G. Use charge     H. Method of depreciation used under the applicable belong if second the seeders     Y. Other or more than one needed. 31     Z. Asset category is not applicable.	Replacement experience organized by expected changes in periods of sactivess.     Terms of Leave.     Estimated on the back of Asset Guidelines under lettered fleverse Procedures.     Cother, or more than one method. 1/1.
	Column (3) Property Units Code	Column (4)-Residual Value Code
	A. ladividual treits are economical for supervisity     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying	Residual value is estimated and defected     Residual value is covered by the depreciation method (e.g., declining belowed)     Residual value is estimated but not recovered.

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	INTING S	TANDARDS BOARD		DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUBL	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.	item description				
5.3.0	Furth Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts (Mark one.)				
	Α.		Yes 1/		
1 3	В.		No		
	Z	-	Not applicable		
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is morked, explain on a continuation sheet.)				
	Α.	-	Credited or charged cum depreciation of the asset		overhead or G&A pools to which th
	В.	-	Taken into consideration where trade in is involve		on cost basis of the new items,
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	٧.	-	Otherisk 1/		
	Z.	-	Not applicable		
5.5.0	<u>Capitalisation or Experming of Sortified Costs.</u> (Mark one line on each item to indicate your practice regarding exploitantion or expensing of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)				
	Ç <sub>0</sub>	25		- Expressed	B. Copitalized
	(a)	Freigh	t-in	-	
	(6)	Sales	taxes	-	_
	(c)	Excise	taxes		1
	140	Archit	ect-engineer from		-
	(e)	Overh	auts (extraordinary repairs		86

## 

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		UNTING STANDARDS BOARD	MARK OF DEPOSITING USET		EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679					
tem No.		Item	lescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	its to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
	1227 6-72-72	201020200	2011000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.0	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken			_		
	Υ.	Other(s) 2/	200	-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken	200	100	1000		
	Y.	Otherical 2/	223				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Carried Over to Future Cost	-	33570			
		Accounting Periods 2/	<u> </u>	-	Annual Inc.		
	Y.	Other(s) Z/	2000				
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act. 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.	Hern description				
62.0	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one is marked, explain on a continuation sheet.)				
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Early Reticement. Costs of normal tumover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procurement segulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linetal and if more than one is marked, explain on a continuation sheet.)				
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	c	C Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for remues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		escription				
6.5.0	Proceeds from Employee Weltzre Activities. Employee weltare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light			
	B	Same as above, except th	proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D	D Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.	Rem description					
7.1.1	Gassari Plan Information. On a continuation sheet for each plan Montified in item 7.1.0, provide the following information:					
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: (1) Hains Officia (2) Segment					
	F.					
	names or plant are littled under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plant which repeated the largest deliar should be described contracts, or similar cost dejectives, describe on a continuent sheet the basis for the constitution (probability bearins) of dividends, credits, and for electrical required for each fiscal year. If there are not more than three plans, periode information for all the plans. If there are most than three plans, periode information for all the plans. If there are most than three plans, automation should be provided for those plans that in the appears account for at least 90 percent of these defined contribution plan costs all eacher to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	Defined-Bernefit Henfal. Where numerous plans are licted under 7.1.0.8. (aschaling certain defined-benefit plans testaled as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appeared the largest define removable of cotto charged on a defined convexts, provide the information requested before on a continuation share. (If there are not than three plans, provide information for all the plans. If there are made than three plans, provide information for all the plans. If there are made than three plans are the plans and the plans are the plan					
		used to value ancitary benefits, for a	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-			
	1	dollar amount or an a level percent or you-go.".				
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	I salary. For plans listed under 7.1.0.8.1.b., enter "pury-os events or conditions for which significant actualist Do not include the current numeric values of the or of the basis used for determining these numeric values.			
	р.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about private the citizate must be or listed under 7.1.0.8.1.5. with "root Marker Valves of Furches According to the busis of a reality determinable wide. If on, describe how the mark while. If on, describe how the mark	Essilvey. For piece Ested under 7.1.0.8.1.b., enter "pay-on- coverts or conditions for which significant actuals." Do see include the common numeric values of the nor of the basis used for determining these remembr values, relates the validity of an actual of assuration. For piece space of the pay-one of the payment of the piece acty, includes it all assets of the handing agency are valued a reachet piece. If yes, indicate the basis for the market			
		yea-go." Actual Assumptions. Describe the accumptions are made for each plan essentiation, but provide a description of the control of the co	Enaloys. For plane fixted under 7.1.0.8.1.b., enter "pay-on- energia or conditions for which significant actually. Do see include the comment contents without of the on of the basis used for determining these energic voluce, release the validity of an actuaried assumption. For planes opticated: <u>acts</u> , indicate it all assets of the funding agency are valued in market price. If yes, indicate the basis for the market or salives are decentioned for these accusate that do not have			
	c	yea-go." Antiagliá Anturnations. Describe the accumptions are made for each plan accumptions, but provide a description accumptions, but provide a description that, describe the critical most to es- litated under 7.1.0.8.1.3 with "not that it was of Furnish Accept As- on the basis of a really determinable when if we, describe how the mark reality determinable market price. If their for Cornectation, indicat  1. As absorbed performed the:	it salary. For plane listed under 2.1.0.8.1.b., enter "pay on traverts or conditions for which significant actuarist. Do set violate the common numeric values of the nor of the basis used for determining them enumeric values, relates the validity of an actuarid assuragion. For plane applicable?. acts, includes it all assets of the heading agency are values to which the first heading agency are values to which are to the condition of the heads for the market et values are determined for these accust that do not have or plane titled under 7.1.0.8.1.b., enter "rest applicable", a whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		AND INSURANCE COST NAME OF REPORTING UNIT		
				Hem description
Pest retirement Benefits (1986) Other than Pensions linckeling post retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits any provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)				
A. B. C. D. E. F. Y. Z.	Accrual Accounting Cash (pay-as-you-pol-Accounting Cash (pay-as-you-pol-Accounting Purchased Insurance from unrelat Purchased Insurance from Captho Sad I-marrance fincluding insurance obtained through Capthoe Insurant Terminal Furning Other 1)	of Insurer		
	a information grouped by method use The plan name The Engloyer Identification Numb 5500, if any The plan number as reported on I Is there a funding agency or fund	er (EIN) of the plan sponsor as reported on IRS Form RS Form 5550, If any ed reserve established for the plan?		
	Pess retirem Charged to I number of P retiree bend active emple A. B. C. D. E. F. Y. Z. General PHB the followin A. B. C. D.	DISCLOSURE SYATEMENT REQUIRED BY PUBLIC LAW 100-679  Them of the Public Law 100-679  Post-retirement Benefits (PHBs) Other than Pensis Charged to Federal Continuous. Identify the accomming of PHB plans whose costs are charged to retire benefits are provided as an integral part eactive employees, report that plan under 7.3.0.  Method Dark to Saturation Costs  A. Accounting B. Cash typy-se-you-got Accounting C. Purchased Insurance from unrelate D. Purchased Insurance from Captive E. Self-Insurance fine-funding Insurance obtained through Captive Insurant F. Terminal Funding Y. Other 1) Z. Not Applicable throcaed to General PHB Plan Information. On a continuation the following Information grouped by method use A. The plan number as reported on It D. In these a funding agency or fund E. Indicate where costs are accumulated.		

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1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed usernounts of costs charged to Federo below on a continuation sheet.  • all the plans. If there are more that in the aggregate account for at usiness unit.  • Actuarid Cost Method, Identify benefit, as apprepriate. Include assets, Identify the ameritariston under 7.2.08, enter Costh accontential funding? and identify the Actuarid Assumptions, Describe accusrial accomptions, Describes accusrial accomptions, Europe these numeric values. Also, describes actuarial accomption. For plans.  Funding. Provide the following plans: Funding. Provide the following plans: Funding. Possible the criteria for a contract of the c	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the all centracts, or other similar cost objectives, provide 85 there are not more than three plans, provide 65 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used is determine the actuatial value of methods and periods used, if any, for plans listed under 7.2.0.F., enter ne amortization methods and periods used of any, in the events or conditions for which algorithms to such plan. Do not include the current numeric rowside a description of the basis used for determining orbit the critical used to evaluate the validity of an under 7.2.0.B., or 7.2.0.F., enter "not applicable".  Information on the funding practice for the costs of the roy produce of funding the recovered and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed usernounts of costs charged to Federo below on a continuation sheet.  • all the plans. If there are more that in the aggregate account for at usiness unit.  • Actuarid Cost Method, Identify benefit, as apprepriate. Include assets, Identify the ameritariston under 7.2.08, enter Costh accontential funding? and identify the Actuarid Assumptions, Describe accusrial accomptions, Describes accusrial accomptions, Europe these numeric values. Also, describes actuarial accomption. For plans.  Funding. Provide the following plans: Funding. Provide the following plans: Funding. Possible the criteria for a contract of the c	ader 7.2.0. for those plans which represent the rall contracts, or other similar cost objectives, provide the first are not more than three plans, provide han three plans, information should be provided for least 80 percent of those PHB costs allocable to this the extraorial costs of these PHB costs allocable to this the extraorial under of those PHB costs plan or each the method used to determine the actuarial value of methods and periods used, if any, for plans listed unding? For plans listed under 7.2.0.F. and for each plan. Do not include the current numeric to each plan. Do not include the current numeric variet and particular to each plan. Do not include the current numeric architecture are the early plan. Do not include the current numeric architecture are to each plan. Do not include the current numeric architecture are to each plan. Do not include the current numeric architecture are also suited to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet. If there are more that in the aggregate account for at stream units and the plans. If there are more that in the aggregate account for at stream units.  Actuariol Cost Method. Mentify benefit, as apprepriate. Include: accests, identify the amortization under 7.2.0.8., enter "cash accounted funding" and identify the actuarial accomptions, the actuarial accomptions, but gives of the assumptions, but gives entering accountering accountering these numeric values. Also, desactuarial accomption. For plans funding. Provide the following in plans (Funding. Posvide the following in plans (Funding. Posvide the criteria for the plans (Funding. Posvide the criteria for the contract of the plans (Funding. Posvide the criteria for the contract of the criteria for	all contracts, or other similar cost objectives, provide there are not more than three plans, provided han three glass, information should be provided for least 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans fated unding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current numeric worker 2.2.0.B. or 7.2.0.F., enter "not applicable", information on the funding practice for the costs of the r 7.2.0.F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7,2,0.8., enter "cash according to the following and identify the acquired Assumptions are made avalues of the assumptions, but p these numeric values. Also, desactuarial assumptions, but p these numeric values. Also, desactuarial assumption. For plans funding. Provide the following in pain: (For plans under 7,2,0.8. e. ). Describe the criteria for r	the methods used to determine the actuarist value of methods and periods used, if any, For plans fisted unding?. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current normalis existed a description of the basis used for determining either the criteria used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the r 7.2.0.F., enter "not applicable".		
	0000	actuarial accomptions are made wakes of the assumptions, but p these numeric values. Also, dei actuarial accomption. For plans funding. Provide the following i plan: (For plans under 7.2.0.8. e 1. Describe the oritoria for	for each plan. Do not include the current numerio nowine a description of the basis used for determining orbit the critical used to evaluate the validity of an under 7.2.0.8. or 7.2.0.5., enter "not applicable", information on the funding practice for the costs of the r 7.2.0.5., enter "not applicable".		
	C.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for c	r 7.2.0.F., enter "not applicable".)		
			y practice of fundion the measured and assigned past		
		z. Briefly describe the fund.  Rec all assets valued on yes, indicate the basis up	ecrusi, funding is made pursuant to VEBA or 401(h) ing arrangement. the basis of a readily determinable murket price? If sod for the market value. If no, describe how the led for those assets that are not valued on the basis of		
	D. Basis for Cost Computation, Indicate whether the cost for the segment is dete				
		An allocated portion of t     A separately computed if those segments.	he total PRB plan cost RB cost for one or more segments. If so, identify		
	E. <u>Forfeitability</u> . Does each perticipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.				
	Z.	Not applicable, proceed	is item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party
   Setf-insurance
   C. Purchased Insurance from a captive insurer
   Y. Other 19

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Relines

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)				
	8.	No iProceed to hern 7.6.0	H				
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:				
	A. The plan name						
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, If any</li> </ol>						
	C. The plan number as reported on IRS Form 5500, If any						
	D. Indicate where costs are accumulated: (1) Home office (2) Segment						
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.						
	F.	<ul> <li>Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)</li> </ul>					
	G.	Indicate whether the ESOP is leve	eraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .				
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.							
7.6.1	Continued.						
		Column (3) - Crediting of	Dividends and Earned Refunds				
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year				
	В.		ederal contracts or similar cost objectives in the year				
	C.	Accrued each year, as applicable,	to currently reflect the net armual cost of the				
	insurance  D. Not credited or refunded to the contractor but retained by the carriers as reserves in						
	accordance with 48 CFR 9904.416-50(a)(1)(iv)  E. Manuelly Roted - not applicable						
	Y. Other, or more than one 1/						
	2,	Not applicable					
	Column (4) Projected Average Loss						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter cade A, B, C, Y, or Z, as appropriate.						
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.						
	Costs that are bosed on the contractor's experience, relevant industry experience, an articipated conditions in accordance with generally accepted actuarial principles and practices.     C. The actual amount of losses are considered to represent the projected average loss for the seriod.						
	Y.						
	Z. Not applicable						
	Column (5) - Insurance Administration Expenses						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	A	Separately identified and accumu	lated in indirect cost pool(s).				
	<ul> <li>Superately Montified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation)</li> </ul>						
	Sherti.  C. Net separately identified, but included in indirect cost profits). (Describe p. Continuation Sherti.						
	D.		or third party. (Describe accumulation and attacation				
	Y.	Other 1/					
	Z.	Not applicable					
	1/ Desc	ribe on a Continuation Sheet.					

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
term Vo.		Hern c	Seacription
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code
	tel	Major functions, activities, and at	cments of cost include:
	63	Description/Make up of the alloce	tion base
	350		
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports
Į.			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS		
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	ttern description					
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)		
	tel	Incentive Compensation	Press			
	(6)	Holiday Differential (Priemium Pay)	200-			
	(c)	Vacation Pay	*****			
	(d)	Overtime Premium Pay				
	(e)	Shift Premium Pay				
	19	Pension Costs		-		
	(g)	Post Retirement Benefits Other Than Pensions	-			
	th)	Health Insurance	- TOTAL			
	GI -	Life Insurance				
	G)	Other Deferred Compensation 1/	20.00			
	(%)	Training	0.02			
	69	Sick Leave				
		on a Continuation Sheet.				

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
tem No.	hem description							
3.2.3	Functions, El or Transaction	nments of Cost. ns - Minostancous	Treatment Code	Name of Poolis				
	(m)	Design Engineering (in-house)						
	(b)	Drufting (in-house)		-				
	(d)	Computer Operations (in-house)						
	(d)	Contract Administration	0.000					
	(e)	Subcontract Administration Costs						
	en	Freight Out (Tinished product)		-				
	(g)	Line for production) Inspection						
	(h)	Packaging and Preservation	-	-				
	60	Preproduction Costs and Start-up Costs						
		Departmental Supervision	-					
	641	Professional Services (consultant fees)						
	40	Purchased Labor of Direct Nature (on premises)						
	4m0	Purchased Labor of Direct Nature (off premises)						
	(n)	Rearrangement Costs	-					
	tol	Bework Costs						
	fpt	Royalties	-	7.45				
	(q)	Scrap Work	-	-				
	0:1	Special Test Equipment						
	651	Special Tooling						
	(1)	Warranty Costs						
	(w)	Rental Costs						
	(w)	Travel and Subsistence		1000				
	(m)	Employee Severance Pay						
	(4)	Security Guards						

### FORM CASS DS-1 (REV 2/96)

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	DISC	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT		
itom No.	han description						
	anninamine is	of courses.	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the		
	first category o	of indicac	i conta.		section with frams 4.1.0, 4.2.0 and		
4.1.0	(USA) expensional transfer of the control of the co	Total direct and sy Value input subco Total imput subcor Prione labor Proce (direct area). List a se, that may have such as a fact the care the car	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regener or and costs or shematively in ring hose stantal handling overhead, etc. For one of costs or shematively in ring hose stantal handling overhead, etc. For one of bedom contracts or similar cost estimities, and elements of cost includes delitional space is required.		
		(w)	Major functions, activities, as elements of cost includes:	_	Allocation Sans Cods		
		Di	Description Make up of the allocation base;				

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82-2		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolish such pooled opposes to Federal contracts or similar fills selected, indicate tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7. 12.	

FORM CASE DS-1 (REV 2/96)

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Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT	
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:						
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription	
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses	
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:	
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special				
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.				-
Z. Laid Major functions, activities, and			(a)			
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:	
(a) Major functions, activities, and elements of continctuded:	1	2.			_	
			(a)	elements of cost include	t.	
(b) Description/Make up of the allocation base:			(64)		he allocation base:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the major hancform about II additional space in required.

Allocated Allocates and Allocates are all the cartiers and provided and the cartiers are all the cartiers and activities and activities and activities are allocated and the latest and the cartiers are allocated and the cartiers are allocated and the cartiers are allocated and the cartiers and activities are allocated and the cartiers are allocated a

	ios Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

FORM CASE DS-1 (REV 2/96)

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	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS						
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
pera.	hern description							
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	asis of charges made, at least once annually	direc					
4.5.0	All charged or craffind to indirect cost positist at least once available     Charist 17.     Service centur is not applicable to reporting unit							
	Application of Overhead and CAA Retes to Specific	Application of Overhead and SIAA Reces to Specified Transactions or Conta,						
	establishing a reported indirect cost pool, affection other than the normed full one for that pool. In the rate or Trace than full rate? should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate	This from is directed to accordaining your precise in special situations where, in Seu of establishing a separate indirect cost peol, allocation is made from an established excited as GAA pool at a ratio other than the records jud and fee that thou is, the case of such a special electrice, the terms 'less than full rata' or "more than hall rata" should be used to describe the practice. The terms do agt apply to shouldnes where, as in some cases of cit site activities, etc., a separate indirect even pool and butes are used and the rate for such activities to leave than the "indexata" rate.						
	For each of the transactions or costs fored below, write set of the following codes to indicate your indirect cost effective precision with respect to that promoted on cost. If Code A, hall note, in arrand, identify on a consequence the position appoint appoint into 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Codes B or C, loss than or more than the hall note, is entered, describe on a continuation share the major types of expenses that are covered by such earth.							
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-					
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at less than hall ente Z. Transportion or cont	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re et ti					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation share rate.  Rate Sode  C. Special officerion at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 68. Sebesatract costs 80. Purchased Labor	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Tensocials or cost Transaction or Cost to Which believe Costs May be Altocated fall Subcontract costs 80. Purchased Labor May and Subcontract Got Government behalved materials 60. Government behalved materials	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 6.6 Selection of Cost to Which Indiana. Costs May be Alberted 6.6 Purchased Labor 6.6 Government-furnished multiplied 6.6 Government-furnished multiplied 5.6 Self-contracted depreciable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e ni i					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full rate  Z. Tomosotion or cost  Transaction or Cost to Which believe Costs Mire be Alternial  5al Subsective costs  BO. Purchased Labor  65 Government-benished materials  541 Set-constructed depreciable seats  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts  5al Labor or sustalation of amosts	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e et 1					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished markets) 61 Set constructed depreciable seated to Ledvo a installation of assets (10 CH sha week.) 63 Intercorporations transfers out.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seats to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to replied out the transfers to federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferred ingless on a long winds on a long winds on a long winds on a long winds on a	e et 1					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Marche Allocated.  80. Purchased Labor.  80. Purchased Labor of specialists asset to Cook and the Cook of the substitution of another of the Cook of the substitution of another of the Labor of substitution of another of the later or particular transfers in M. Occupiosation should be bealt used to change the cost or price of less transfers to federal convexts are objectives. If the charge is based whether the transfers' GBA may GB. Chee transactions or costs (Dates fan it them are other inversections as in the case of the inversections.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor approximational industrial in	e et 1					
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a result of the Section of Cost to Which indicate Costs Mars he Affected by Purchased Labor 60 Purchased Labor 60 Purchased Labor 60 Purchased Labor 60 American in Allocation of American Labor 60 American in Allocation of American in Allocation in American in	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i					

Item

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	nem description
4.6.0	Independent Research and Development (RRD) and Bist and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRRD and BISP costs are contained in 48 CFR 9904.420. The field rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRRD and BISP costs are IRRD and BISP projects were under contract, and the "burdened" IRRD and BISP costs are (Mark appropriate line)s).

Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.

Allocated to Federal contracts or similar cost objectives by means of a n. aeparate pool.

Transferred to the corporate or home office level for reallocation to the benefiting segments. C.

Y. \_\_\_\_ Other 1/

Not applicable Z

Cost of Copital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.) 4.7.0

On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.

On a basis not identical to that used to absorb the actual depreciation or amerization from those facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)

 By the "alternative allocation process" described in instructions for Form CASB-CMF. C.

Z. \_\_\_ Not applicable.

1/ Describe on a Continuation Sheet.

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DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Where a home office either establishes practices or procedures for the types of costs covered in this Part or brown and then allocates these costs to its segments, the home office may complete this Part to be included in the automission by the segment as indicated on page 69.4.

General Instructions. Depreciping Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Plage \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciption (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) infecting whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code Replacement experience organized by expected changes in periods of usefulness.
 Term of Lease
 C. Estimated on the back of Amet Guidelines under letternal flavence Processor. A. Straight Line
B. Declaring balance
C. Summit the years digits
D. Machine hours
E. Unit of production
F. Exponent at acquisition F. Expressed of Adaptation G. Use charge H. Method of deprediction used under the against black in the control Procedures Y. Other or most then one method 31 Z. Asset category is not applicable Procedures

Y. Other, or more than one method 1/ Column [4]-Residual Value Code Column (3)-Property Units Code Recidual value is estimated and deducted
 Recidual value is covered by the depreciation method it.g., decilining balance
 Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR \$904.409 \$1.7
 Other or more than one method 3/ A. Individual units are accounted for A. Individual traits are economical for separately as personned to groupe of excets with similar service flows.

C. Applied to groupe of extents with verying service flows.

Y. Other or more than one method. J.!

1/ Describe on a Continuation Short.

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.			Hern	description	
5.3.0	Fully Depreci	oted Ass	ets. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
	В.		No.		
	2.		Not applicable		
5.4.0	Treatment of the appropris	Gains ar	nd Losses on Disposition a and if more than one is m	f Depreciable Pro orked, explain or	gerty, Gains and losses are: (Mark a continuation sheet.)
	Α.	-	Credited or charged com- depreciation of the asset		overhead or G&A pools to which the
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y.	-	Otherisi 1/		
	Z	-	Not applicable		
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Ç.	25		. Expressed	B. <u>Copitalized</u>
	(a)	Freigh	t-in	-	
	063	Sales	taxes		_
	(c)	Escine	tiores		
	140	Archit	ect-engineer from		_
	(e)	Overb	exils (extraordinary repairs		
	1				

## 

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		Item	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
	1227 6-72-72	201020200	2001000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for	Holiday Pay					
	Α.	When Accrued (carned)					
	8.	When Taken			_		
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for	Sick Pay					
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	1000		
	Y.	Otherical 2/	-				
6,1,4		Inused or Unpaid oliday, or Sick Pay					
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78			
		Accounting Periods 2/	<u> </u>	-	Annual Inc.		
	Y.	Other(s) Z/	2000				
	Z.	Not Applicable		-	-		
	3/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT			
	REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
Hem No.			Item description		description
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	not or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal tumover severance pay and early retirement perfinent procurement regulations, which are charged used on: IMark the appropriate linets) and if more than		
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	c	Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	d) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.		Item d	escription		
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)		
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B	Same as above, except th	proceeds are not reduced by all applicable costs		
	c	4 H <del></del> NN NY			
	D Proceeds are credited to Other (Miscellaneous) Income				
	Y	Y Otherisi 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	Α.	The pion name			
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if		
	C.	The plan number as reported on HS i	Form 5500, if any		
	D. In there a funding opency established for the plan?				
	E	Indicate where costs are accumulated (1) Home Office (2) Segment	4		
	F. If the plan provides supplemental benefits to any other plan, identify the other plants.				
	summers gians are listed under 7.1.0.4, 7.1.0.8.2.b., or 7.1.0.8.2.b., for those plans which represent the largest dollar invasive of excisit chargest following an experience of continuous continuou				
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)		
7.1.3	Defined-Breefit Ments). Where numerous plans are treated as defined-contribution plans reported under apparant the largest defix amounts of costs charge before on a confluention share. (If there are not not there are mare than those plans, information shared		ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal converse, provide the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.		
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os		
		Loss Str. 1			
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.		
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans		
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>		
	c	Actuated Assurantions. Describe the assurantions are made for each personnel and appropriate administration of consistent and to the extending the control of the control o	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:		

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS DOARD		AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Hem description			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusi Aprus Accounting Cash (apr-se-you-go) Accounting Purchased Insurance from Capthe Sad I-manance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actional Assumptions. Describes accurated accommenders, Describes of the assumptions, but of these numeric values. Also, described accommenders. For plans funding. Provide the following plans: [For plans unifer 7.2.0.8, et al. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric results of conditions for which significant for each plan. Do not include the current numeric reports the criteria used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or procinice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actional Assumptions. Describes accurated accommenders, Describes of the assumptions, but of these numeric values. Also, described accommenders. For plans funding. Provide the following plans: [For plans unifer 7.2.0.8, et al. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.8, or 7.2.0.8, enter "not applicable".		
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surface?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost YBB cost for one or more segments. If so, identify		
	E. <u>Forfeitability</u> . Does each participant have a non-forfeitable contractual right to the benefit or account balance? If no, explain.				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item e	fescription		
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)		
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The plan name				
	8.	The Employer Identification Numb 5500, If any	er (EIN) of the plan sponsor as reported on IRS Form		
	C.	The plan number as reported on I	RS Form 5500, If any		
	D.	Indicate where costs are accumul (1) Home office (2) Segment	intest:		
	E.	Are benefits provided pursuent to established practice, briefly descr	a written plan or an established practice? If libe.		
	F.	Indicate whether the ESOF plan i 9904.412. (Answer Yes or Not.	s a defined-contribution plan subject to CAS		
	G.	Indicate whether the ESOP is leve	eraged or nonleveraged.		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

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1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.6.1	Continued.					
		Column (3) - Crediting of	Dividends and Earned Refunds			
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C.		to currently reflect the net armual cost of the			
	D.		ontractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable				
	Y.	Other, or more than one 1/				
	2,	1750 12747 (170)				
	Column (4) Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that expresent the projected average loss for the period estimated on the basis of the cost of comparable parchased insurance.</li> </ul>					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and amiricanted conditions in accordance with generally accepted actuarial principles and practices.					
	C. The actual amount of losses are considered to represent the projected average loss to the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pools.					
	<ol> <li>Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation).</li> </ol>					
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term Vo.		Hern c	Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tel	Major functions, activities, and at	cments of cost include:	
	63	Description/Make up of the alloce	tion base	
	350			
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
Į.				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Elements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Pool(s)	
	(a) Incentive Componsation	Proces:		
	(b) Holiday Differential (Priemium Pay)	-		
	(c) Vacation Pay	*****		
	(d) Overtime Premium Pay			
	(c) Shift Premium Pay			
	(f) Pension Costs	_		
	(g) Post Retirement Benefits Other Than Pensions	-		
	(h) Health Insurance	ATT.		
	61 Life Insurance	5012		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	0.00		
	6) Sick Leave			
	1/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96)

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	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100 679	PART III - DIRECT VS. INDIRECT COST: NAME OF REPORTING UNIT		
Item No.		hem descrip	ption		
3.2.3		ements of Cost, os - Miscellancous	Treatment Code	Name of Poolisi	
	tat	Design Engineering (in-house)		_	
	(6)	Drufting (in-house)			
	601	Computer Operations (in-house)		_	
	(d)	Contract Administration	2.055		
	(e)	Subcontract Administration Costs			
	en	Freight Out (Sinished product)			
	(g)	Line for production) Inspection			
	(th)	Packaging and Preservation	-		
	60	Preproduction Costs and Start-up Cost			
	0	Departmental Supervision	-		
	60	Professional Services (consultant fees)			
	60	Purchased Labor of Direct Nature (on premises)	_		
	tm0	Purchased Labor of Direct Nature (off premises)			
	(n)	Reamangement Costs	-		
	tol	Rework Costs			
	fol	Royalties	-	Central	
	(q)	Scrap Work	-	-	
	(r)	Special Test Equipment		-	
	fsl	Special Tooling	-		
	(1)	Warranty Costs			
	(w)	Rental Costs	_		
	(v)	Travel and Subsistence			
	(m)	Employee Severance Pay			
	(x)	Security Guards			

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: \$1 menutionaling, engineeting, and comparable indirect costs, \$1 general and administrative (SSA) expenses, and \$21 service costs and expense post costs, and defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

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COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.			Herr	description	
4.1.0	Continued.				Allocation Base Code
	2.	<u></u>			-
		(10)	Major functions, actività elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For e g such pooled expenses to olisi selected, indicate (a) (b) the make up of the allo fits included? If a total con-	Fedoral contracts or similar the major functions, cartion base(s). For example, st input base is used, is the
	200				Allocation
	Sing	e Post	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:		
		3 <del></del>			
	(ы)	Des	cription.Wake up of the alk	cation base:	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
2.0	Continued. Single	Pool C	ontaining Both G&A and N	on-G&A Expenses	Allocation Base Code
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Desce	iption/Make up of the allo		
	Spec	ist Affac	ations		Allocation Base Code
	1.	_			
		(a)	Major functions, activity elements of cost include	es, and ed:	
				<del></del>	
		(b)	Description/Make up of		
	2	-,			
		\$a0	Major functions, activit elements of cost includ		
	1	699	Description/Make up of	the allocation base:	

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ters No.	la la	nm description			
4.4.0	costing rates are used to change costs of service of our pools (Rate Code A in Column (3) of ten 6.3. Small) and if more than one is marked, explain on a A. Provised to used on the b	basis of charges made, at least once aroundly			
	B. All charged or credited to Y. Othertsi 1/ Z. Service center is not appl	indirect cost poolst at least once annually Ecable to reporting unit			
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.			
	establishing a separate indirect cost pool, aflocation other than the normal full sate for that pool. In the rate" or "more than full sate" should be used to de-	precise in special situations where, in fau of no in mode from an entablished everhead or GSA pool et a rail is case of such a special effection, the terms "less than ful suchs the practice. The terms do get apply to situations a sequential indirect cost pool and base are used and the rate is.			
	indicate your indirect cost affocation practice with a arrayed, identify on a continuation sheet the pools				
		Rate Code			
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit			
	Transection or Cost to Which Indicest Costs May be Allocated	Rute Code			
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>			
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-			
	(g) Introorganizational transfers and (h) Interorganizational transfers in Alles indicate on a conjugation should the beals used by you as transferse to change the cost or prior of interographicational				
	transfers to Federal contracts or objectives. If the charge is based whether the transferor's GSA ray (i) Other transactions or costs librar fine it there are other transactions.	d on cost, indicate passes are included.) or Code B or C on this o or cissts to which			
	either less than full note or more a applied. List such transactions or continuation sheet, and for each types of expenses covered by sur	r costs on a describe the major			

FORM CASB DS-1 (REV 2/96)

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	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT	
tem Vo.	Item description				
4.6.0	requirements	for the a scable mu &D and I	Socation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are	
	Α.	-	Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expenses.	
			Allocated to Federal contractorate pool.	acts or similar cost objectives by means of a	
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the	
	Y.	8	Other 1/		
	Z Not applicable				
4.7.0	Cost of Capi undistributes	tal Come	eitted to Facilities. M according to provide the capital items are allocated	rdance with instructions for Form CASS CMF, to overhead and G&A expense pools: (Mark one.)	
	Α.	-	On a basis identical to the amortization from these t facilities to which it relate	at used to absorb the actual depreciation or localises; land in assigned in the same manner as the ts.	
	u.	-	amortization from these f	o that used to absorb the actual depreciation or lacities. (Describe on a confinuation short the of the allocation process.)	
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form	
	z.	-	Not applicable.		
	1				
	1/ Describe	e on a Co	ntinuation Sheet.		

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

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1/ Describe on a Continuation Short.

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	COST ACCOUNTING STAN		PART Y - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT				
	DISCLOSURE STAT REQUIRED BY PUBLIC LA						
tem fo.		Item e	Item description				
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value	
	Asset Category		Code (1)	Code (2)	Code	Code (5)	
	(a) Land improven	vents					
	(b) Building		1	1	-	-	
	(c) Building improv		-	_	-	-	
	(d) Leasehold imp		-	_	_		
	(e) Machinery and		_		-	-	
	(f) Furniture and		-	_	-	-	
	(g) Automobiles a (h) Data processin			-	-	-	
		structure costs		_	_	_	
	6) Patterns and d		-	-		-	
	(k) Tools	FC 9	-			100	
		ble must categories			_	-	
	enumerate on	es are used and a continuation sheet					
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter					
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (	
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting a	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for flu- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Destrection Practices for the same for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for conting Feder or (III) on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (8) on each line under Foonplice this item.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Continu. Financial Accounting as all contracts as for the mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch ilon sundar Fi complete film intm.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val Income Zas (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract accounting accounting at the contract of the contract accounting account	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT
Item No.		them d	escription	
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?
	B	Yes 1/ No Not applicable		
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark s a continuation sheet.)
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the
		Taken into consideration i where trade in is involved		on cost basis of the new items,
1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account
1	¥	Otherisk 1/		
	z	Not applicable		
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)
	Cust	Α.	Expressed	B. Copitalized
1	(a) Freight	in	-	
	(b) Sales to	ixes	-	_
	(c) Excise	taxes		10
	(d) Anchite	ct-engineer from	0.000	-
	(e) Overha	uls (extraordinary repairs)	day day?	
	1) Procede on a Comp	Constant Phase		

FORM CASS DS-1 IREV 2/961

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep	5	gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.	Item description						
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to not if more than one is marked, explain on a				
	Α	When actual payments are	made directly to employees				
	8	When accrued (book acon.	of or funds set aside but no trust fund involved)				
	C	When contributions are ma	ide to a nonforfeitable trust fund				
	D						
	Y	Other(s) 1/					
	z	Not applicable					
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement perfinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than				
	A	Actual payments made					
	B	Accrued amounts on the b	asis of past experience				
	C Not charged						
	Υ.	Other(s): 1/					
	z	Not applicable					
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is				
	^-	The entire amount of the a which related costs have t	ecopt is credited to the same indirect cost pools to seen charged				
	B	related part of the receipt	escript includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other				
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)				
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT
item No.		ltem d	escription
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee welfare activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)
	Α		o an employee-welfare organization or fund; such all applicable costs such as depreciation, heat, light
	R	Same as above, except th	e proceeds are not reduced by all applicable costs
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged
	D	Proceeds are credited to 0	Other (Miscellanesus) Income
	Y	Otherist 1/	
1	z	Not applicable	
	1/ Describe on a G	Continuation Sheet.	

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS				
DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		STATEMENT	NAME OF REPORTING UNIT					
hem No.		Num description						
			Fort V	Il Jostnactions				
	retirement be of deformed of comparate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records auch costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the			
7.1.0	When covered in the complete this General Justs Pension Plan	ne a hom nis Part to s Part to ructions.	to office either establishes a VIII or knours and then ellors to be included in the submissions. Costs Charged to Federal C	the entity on a continuation sheet. practices or procedures for the types of co step these costs to its segments, the hom- sion by the segment as indicated on page sortracts, identify the types and number o	e attice may (1) 4., I persion			
	plans whose costs are changed to Federal contracts or similar cost objectives; (Mark appli and enter number of plans.)				Number of			
	4		Type of Pension Plan					
					Plans			
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans			
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans			
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans			
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans			
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans			
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each				
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a				
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each				
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively baspiase	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)				
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Hem d	lescription				
7,1.1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following				
	A.	A. The plan name					
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #				
	C.	The plan number as reported on HS is	Form S500, if any				
	D.	B					
	E.						
	F.						
	largest dollar sheet the bas fiscal year. () three plant, is	numerous plant are lated under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plant which appeared to Federal contracts, or similar cost dejectives, describe on a continuation should be be seen be seen a continuation and the contract of the seen seen to the seen of the seen and the contract of the seen of the					
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocable to this segment on business with:				
	A. <u>Accused Core Method</u> , kilertify the actuerial cost method used, including the cost method is used to whose enablety benefits, for each plan, include the method used to determine the accuracily object of exests. Along it applicables, include whether normal cost is developed as a biddle arroaset or as a level percent of salary. For plane fitted under 7.1.0.8.1.b., enter "pay-year-oo."						
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the content contents values of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quybodies.				
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	fescription			
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions (including post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to deturmine the costs and the number of PRB plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group incurrance plan that covers active employees, report that plan under 7.3.0. (Mark applicable land enter number of plans.)					
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat				
		Purchased Incurance from Captive				
	D.					
	E.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. In there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		1	AND INSURANCE COST			
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п
Item No.			Ite	em description			
7.3.0	Emplayee Group Ins organization provide surgical, medical, do the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital
7.3.1	Employee Group Ins Elle, hospital, surgics employees), provide Iff there are not mor information for all th insurance plane, info aggregate account if the program that co-	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, acc below or licies or so left incurar be provided ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired es described below program, provide ee policies or self- ice plans that in the
	Description of	of Employee Ga	oup Insura	nce Program			
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)
		- 0	Column (1)	- Cost App	amulation		
	Enter Code A. B. or Y. as appropriate.						
	B. Cose	s are accumulat s are accumulat r 1/					
			Colum	n (2) – <u>Cast</u>	Basis		
	Enter code A	, B, C, or Y, as	appropria	ite.			
	B. Self-	hased Insurance hased Insurance r 3/			10.00		
	1/ Describe on	a Continuation	Sheet,				

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (3)	- Includes Retirees				
	Enter code A, R, C, or Y, as appropriate.					
	A. No. does not include benefits for re-	dua.				
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees				
	and retirees are reported here leates	d of 7.2.0.				
	C. Yes, PRS borofits for retirees are a Y. Other 1/	part of a PHS plan previously reported under 7.2.0.				
	Column (4) - Parch	and Journeys Rating Basis				
	For each plan Ested enter code A. B. C. Y. or Z. se appropriate.					
	A. Retrospective Rating takes called experience rating plan or retention plant.					
	B. Manuady Rated					
	C. Community Reted					
	Y. Other, or more than one type 1/ Z. Not opplicable					
	Coheren (S) — Projected Assesse Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, witer code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased incurance.  8. Self-incurance costs are based on the contractor's experience, relevant industry experience, and					
	<ol> <li>Self-enumeric costs are based on the contractor's expensive, necessity expensive, and anticipated conditions in accordance with accorded actuarist principles.</li> </ol>					
		represent the projected average less for the period.				
	Y. Other, or more than one method 1	<i>t</i> .				
	Z. Not applicable					
	Column 151 - Immunes Administrative Essenten					
	For each self-instead group plan, or the self-instead perion of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriets, to indicate how administrative costs are treated.					
	A. Separately identified and accurreds	ted in indirect cost poets).				
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a				
		third party. (Describe accumulation and afforation process on				
	Y. Other 1/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.		hem d	escription
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?
	A.	Yes (Complete Ham 7.4.1.)	
	В.	No (Proceed to Hern 7.5.0.)	
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:
	A.	The plan name	
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on I	RS Form 5500, if any
	Đ.	Indicate where costs are accumul	arted:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .
7.4.2	represent the objectives, p plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfusicians when. If there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:
	A.	Description of Man.	
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive	
	1	4. Other (explain)	
	8.		eral Contracts or Similar Cost Objectives.
	1		ued and the account in fully funded ued and the account is partially funded or not funded

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item	description				
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Faderal contracts or similar cost objectives? (Mork one)						
	Α.	Yes (Proceed to item 7.5	1)				
	В.	No iProceed to ham 7.6.0	DI .				
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:				
	A.	A. The pion name					
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form				
	c.	C. The plan number as reported on IRS Form 5500, H any					
	D.	Indicate where costs are accumulated:     Thome office     Segment					
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.				
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>					
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a				
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for				
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT				
item No.	Hem	description					
7,6.0	Warker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6.1.)						
	B No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.					
	information below on a continuation sheet using the codes described below: If there are not more than these policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies of insurance plans, information should be provided for those policies and self-insurance plans that in the appreparts account for at least 50 percent of the costs allocable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:						
		Crediting 1 of Dividends Project	tel francisco				
	Pulley or Salt- Cost Cost Procurate Plan Accountation Salts (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) - Cost Bosis						
	Enter code A. B. C. or Y. as appropriate.						
	Purchased Inturance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other Ji						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrace each year, as appearance, to currently between the net areas cost of the insustance.

  Not crudited or returned to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generally accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ntion base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

C		LOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
erm o.		Hern c	description		
.3.3	Fesious La	eries	Affacation Bass Code		
	-	Major functions, activities, and at	-		
		major resistants, activities, and di	triveria of cost initiates		
	(6)	Description/Make up of the alloca	tion have		
	9750		587 5538 -		
4.0	Impairs of Expenses, if there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the destification of the expense and the name of the recording				
	unit incumin	O The expense.			
	1				

FORM CASE DS 1 (REV 2/36)

		UNTING STANDARDS BOARD	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT			
		LOSURE STATEMENT BY PUBLIC LAW 100-679				
Item No.	hem description					
3.2.3	or Transaction	ements of Cost, ns - Mincelencous	Code	Name of Paolisi		
	tat	Design Engineering (in-house)				
	(b)	Orafting (in-house)				
	fal	Computer Operations (in-house)				
	(d)	Contract Administration	2.05			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Snished product)				
	(g)	Line for production) Inspection				
	(h)	Packaging and Preservation	-			
	60	Preproduction Costs and Start-up Costs				
	0	Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)	-			
	ţm0	Purchasied Labor of Direct Nature (off premises)	-			
	(n)	Rearrangement Costs	-			
	tol	Rework Costs				
	fol	Royalties	-	T		
	(q)	Scrap Work		(Glasses		
	0:1	Special Test Equipment				
	fsl	Special Tooling				
	(1)	Warranty Costs		7 - TO - T		
	(w)	Rental Costs				
	(w)	Travel and Subsistence		100		
	(m)	Employee Severance Pay				
	(x)	Security Guards				

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: \$1 menutionaling, engineeting, and comparable indirect costs, \$1 general and administrative (SSA) expenses, and \$21 service costs and expense post costs, and defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

(a) Major functions, activities, and elements of cost included:

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			E STATEMENT BLIC LAW 100-679	NAME OF REPORT	NAME OF REPORTING UNIT				
Item No.	Item description								
4.1.0	Continued.				Allocation Base Code				
	2.	90-1			-				
		(10)	Major functions, actività elements of cost include						
		(6)	Description/Make up of allocation base:	the					
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which G&A exp e base(s) used for ellocation so, for each category of po- ents of cost included, and	ensex are allocated. For ex y such pooled expenses to olial selected, indicate (a) (b) the make up of the allocates fits included? If a total cos	Federal contracts or similar the major functions, cation base(s). For example, it input base is used, is the				
	200				Allocation				
	Sing	le Pool	Containing G&A Expenses	Only	Base Code				
	100				_				
	(a) Major functions, activities, and elements of cost included:								
		( <del>-</del> -							
	(ы)	Des	cription/Make up of the alk	scation base:					
	1								

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
4.2.0	Continued. Single	Allocation Base Code			
				-:	
	Çab		functions, activities, and nts of cost included:		
		100			
	(b)	Descr	iption/Make up of the allo		
	Spec	Allocation Base Code			
	1.	_			
		(a)	Major functions, activiti elements of cost includ		
				<del></del>	
		(b)	Description/Make up of		
	2				
		(10)	Major functions, activit elements of cost include		
	1	699	Description/Make up of	the allocation base:	
	1				

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROA	RD PV	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	No.	AME OF REPORTING UNIT			
Terra No.		Item descriptio				
4.4.0	Transment of Variances from Artical Cost Bindentheostrion, or Descriptoration). When predetermined billing or coording rates are used to drange costs of service centers and expense peols to Federal contracts or other indice care pools flates Code A. In Column Cili of Non-A.3-N, verticate from actual service are: (Mark the appropriate Books) and if make then one is marked, explain on a continuation sheet.)  A. Provated to usons on the basis of charges made, at bond once amounty B. At charged or cradited to indirect cost positival at least once amounty Y. Otherits 1/					
45.0	Z. Service center is not applicable to reporting unit  Application of Deathcart and OAA Recor to Specified Transactions or Contr.					
	This litem is directed to attornationing year precise in special situations where, in fine of establishing a separate indirect cost peol, effectation is made from an established sectional or CRA pool at a rate other than the normal full site for that pool. In the case of such a special effection, the terms "less that full rate" or "more than full rate" should be used to describe the practice. The terms do got apply to situations where, as in some cases of off-size activities, etc., a separate indirect east pool and have are used and the rate for such activities to lower than the "in-house" rate.					
	For each of the transactions or costs field below, write size of the following codes to bedieste your indirect cost effectively precise with respect to that transaction or cost. If Code A, full rate, is amount, identify on a construction sheet the positil reported under home 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes 8 or C, loss than or more than the full rate, is entered, describe on a continuation sheet tha major types of expenses that are covered by such a rate.					
	1999.00	Rate Code				
	A. Full rate B. Special absortion at less than Z. Transacti	full rate D.	Special effection at more than full rate. No overhead or GSA is applied cable to reporting unit.			
	Transaction or Cost to Which Indicate Costs May be Allocated		Ruto Code			
	tal Subcontract costs 80 Purchased Labor 60 Government-barrished in 60 Self-constructed deprecia	unterials able source	=			
	(d) Labor on installation of a	eretr	=			
	(q) Introorganizational transfers out (h) Interrepresentational transfers in Main indicate on a confidentian theat the best used by you as transfers to charge the control price of interrepresentational transfers to Federal contracts or steaky cost objectives. If the charge is based on cont, Indicate whether the transfers of GAA expenses are included.) (ii) Other transactions or costs thether Gode B or C or this like in it there are other transfers or costs to which other less than fail rate or more then full rate is applied. Life such transactions or costs to a coststeption short, and for such despite, the region trace of a specimen or a cost that the fail rate is applied. Life such transactions or costs a coststeption short, and for such despite, the region trace of appearance convent by such a rate. If there					

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	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT				
Item No.			Item (	Item description				
4.6.0	Independent Bessarch and Development (BRD) and Bid and Proposal (BEP) Costs. Definitions of and requirements for the allocation of IRAD and BEP costs are contained in 48 CFR 9304.420. The Self rate of all allocable manufacturing, angineering, and/or other overhead is applied to IRAD and BEP costs as if IRAD and BEP projects were under contract, and the "burdened" IRED and BEP costs are (Mark appropriate Reviels).							
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a composite pool with GSA expenses.</li> </ul>							
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.							
	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.							
	Y Other 1/							
	Z Not applicable							
4.7.0	Cost of Godtal Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)							
	A. On a book identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as th Spolities to which it relates.							
	и.		On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)					
	C.	<ul> <li>By the "alternative allocation process" described in instructions for Forms CASE-CMF.</li> </ul>						
	z.	_	Not applicable.					
			entinuation Sheet.					

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT

Item description

Part V Instructions

Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allecates these costs to its segments, the home office may complies this Part or be included in the submission by the segment as indicated on page 69 4.

Seneral Instructions.

5.1.0 Depreciation Tampible Assacts for Government Contract Costing. (For each of the assact categories lated on Page \_\_\_\_\_\_ either a code from A through It in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through It in Column (2) describing the basis for determining useful life; a code from A through It in Column (3) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets.

Enter Code Z in Column (1) only, if an asset category where another or ement than one method applies.

Enter Code Z in Column (1) only, if an asset category is not applicable.)

Column (1) - Depreciation Method Code

A. Streight Line

B. Describing Relation

C. Summet the years digits

D. Machine hours

E. Unit of production

F. Expensed at acquisition

G. Use charge

H. Method of depreciation used under the applicable between the control of the applicable between the control of the applicable to prompt the column (1) and the applicable to applicable to prompt the column (1) and

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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COST ACCOUNTING STANDARDS BOARD			PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ltem No.	Rem description							
5.1.0	Continued.	t Category	Deprecia Metho Code	be	Useful Life Code	Property Units Code	Residual Value Code	
	83060	Commony	(1)		(2)	(3)	(1)	
		Land improvements						
		Building	-			-	-	
		Building improvements			_	_		
		leasehold improvements			_			
		Machinery and equipment				_	-	
		Furniture and fixtures		-	_	-	-	
		Automobiles and trucks	_	-	-	-	_	
		Data processing equipment		-		_	_	
		Programming/reprogramming costs			-	-		
		Putterns and dies	-	-	-	-		
		Tools	_	-	_	_		
		Other depreciable most categories (Enter Code Y on this line if other assest categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code 2.3	1	3	-	_	_	
5.2.0	the same for or (B) on eac complete this	Practions for Continu. Financial Acc cesting Federal contracts as for final this under Financial Accounting as a term.)	ancial acco	unting Tax. I	and inco	me tax?	Mark either (A izations need a	
	(a)	Methods		-		_		
	(6)	Useful lives	-	-				
	(c)	Property units	-					
	(d)	Residual values		-				
	Incor	пе Так	A. Y	93		B. No		
	(e)	Methods				-		
	10	Useful lives						
	(a)	Property units						
	Di)	Besidual voluca				_		
	J. J. D.	monday variety	-	-		_		
	The same of							

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	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT			
Item No.	Item description						
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?			
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property, Gains and losses are: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
	Condited or charged currently to the same overhead or G&A pools to w depreciation of the assets was charged						
	Taken into consideration in the depreciation cost basis of the new items, when scade in is irreduced.						
	C. Not accounted for separately, but reflected in the depreciation reserve a						
1	¥	Otherisk 1/					
	z	Not applicable					
5.5.0	regarding capitalization	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)					
	Cust	Α.	Expressed	B. Copitalized			
1	(a) Freight	in	-				
	(b) Sales to	ixes	-	_			
	(c) Excise	taxes		10			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?				
	1) Procede on a Comp	Constant Phase					

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble

2/ FORM CASB DS-1 (REV 2/96)

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For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

	DISCLOSU	G STANDARDS BOARD BE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT					
Hem No.		hem d	escription					
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)							
	Α	When actual payments are	made directly to employees					
	В		of or funds set aside but no trust fund involved)					
	C		When contributions are made to a nonforfeitable trust fund					
	D							
	Y	Other(s) 1/						
	Z. Not applicable							
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement separations, which are charged directly or indirectly to Federal contracts, are based on: Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)							
	A	Actual payments made						
	B Accrued amounts on the basis of past experience							
	C Not charged							
	Y Otherisi 1/							
	Z Not applicable							
6.4.0	Incidental Receipts. (Mark the appropriate linefal to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling zervices, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)							
	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>							
	B	B. Where the omount of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscotlaneous) Income						
	c	C The entire amount of the receipt is credited directly to Other (Miscellaneous) Income						
	Y	Other(s) 3/						
1	z	Not applicable						
	1/ Describe on a Continuation Sheet.							

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
		RE STATEMENT UBUC LAW 100-679				
item No.	Item description					
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities act forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are induced by all applicable costs such as depreciation, hear, light and power				
	R	Same as above, except the proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged				
	D	Proceeds are credited to 0	Other (Miscellanesus) Income			
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a G	Continuation Sheet.				

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS			
	DESC	LOSURE	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT			
hem No.		Item description					
7.1.0			Fort V	Il Jostnactions			
	retirement be of deformed of comparate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records such costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the		
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practions or procedures for the types of costs covered in this Part. Will or iscura and then allocates those costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., <u>Foreign Plans</u> with Costs Charged to Federal Contracts. Identity the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal						
	and enter re			sees or senses cost objectives, overs app	Number of		
	4		Type of Pension Plan				
					Plans		
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans		
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans		
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans		
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each			
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)			
	A. R.	1. 2. De§n 1.	Non-Cualified Qualified ed-Bernellt Plan Non-Gualified a. Costs are measured i. b. Costs are measured i. bays a-you got baid Qualified a. Trusteed (Subject to b. Fully-insured plan (E) regularmental trustee	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Hem d	tem description				
7.1.1	General Plan I Information:	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	The pion name					
	8.						
	C.	The plan number as reported on HS is	Form S500, if any				
	D.	is there a funding opency established	for the plan?				
	E.	E. Indicate where costs are accumulated: III Horse Office (2) Segreent					
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).				
	surrevers plans are listed under 7.1.0.8., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plans which represent the largest default armounts of costs charged to Federal contracts, or similar cost objectives, describe on a continuation sheet the basis for the contribution (archafung treatment of dividends, credits, and terfeitives) required for each fiscal year. (If there are not more than three plans, penels information to all the plans. If there are more than three plans, information should be provided for those plans that in the appropria account for at least 80 percent of these defined contribution plan costs alleaded to this segment or business units.)						
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	Defined-Benefit Henfal. Where rumorous plans are licted under 7.1.0.8. (excluding certain defined-benefit plans testaled as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define enrounts of costs charged to fidered connects, provide the information requested before on a contribution sheet. (If there are not seen than those plans, provide information for all the plans. If there are mare than those plans, primarily the plans of the plans o						
	A. <u>Accused Core Method</u> , Merdify the actuaried cost method used, including the cost method is used to who available honeitre, for each plan, include the method sand to determine the accuseried voice of exercis. Nacy it applicables, include whether normal cost is deviationed as a field whether normal cost is developed as a field with a measure or as a level percent of salary. For plane fisted under 7.1.0.8.1.5., enter "pay-yea-go."						
	8. <u>Actualid Assumptions</u> . Describe the events or conditions for which significant actualist ensureptions are made for each plan. Do not include the common common's values of the assumptions, two provides a description of the lausts used for featuralists these ensures; which Alto, describe the citizels used to evaluate the validity of an actuarial assumption. For plans listed under 7.1.0.8.1.0. we'm' not applicable."						
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	100						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST				
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.		Hem c	n description				
7.2.0	Post-retirement Benefits (1985) Other than Pensions (including post-retirement health care benefits) Charged to Federal Contracts, Identify the accounting method used to determine the costs and the number of 198 plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.)						
		Medical Used to Determine Costs	Burder of Pleas				
	Α.	Accrual Accounting					
	8.	Cash (pay-as-you-go) Accounting					
	G.	Purchased Insurance from unrelat					
	D.						
	E.	Self-Insurance fincluding insurance					
		obtained through Captive Insurer	The second secon				
	F. Terminal Funding						
	Y. Other 1/						
	Z Not Applicable (Proceed to Item 7.3.0)						
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:						
	A.	The plan name					
	<ul> <li>The Engloyer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>						
	C. The plan number as reported on IRS Form 5500, if any						
	D. In there a funding agency or funded reserve established for the plan?						
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:				
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.						
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD				RD AND INSURANCE COST				
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT					
Item No.			Ite	em description						
7.3.0	organization provide	group insurance sability, accident reviously describ Yes (Comple	e coverage t, and sim- bed in 7.2 te Item 7.	3.1)						
7.3.1	Employee Group Ins life, hospital, surgice employeest, provide III there are not mor information for all the insurance plans, into aggregate account for	B. No Graceed to hem 7.4.0)  Employee Group Insurance Programs. For each program that covers a category of insured risk to g. life, hospital, surgical, medical, disability, accident, and similar programs for hoth active and the insurance plans for hoth active and employeest, provide the information below on a confishation sheet, using the codes described below. If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies or self-insurance plans, information should be provided for those policies and self-insurance plans that is the aggregate account for at least 80 percent of the costs allocable to this segment or business with for the program that covers each category of insured risk identified.)								
	Description of Employee Group Insurance Program:									
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)			
	Column (1) - Cost Accumulation									
	Enter Code A. B. or Y. as appropriate.									
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment Y. Other 1/									
		Column (2) — Cast Basis								
	Enter code A	, B, C, or Y, as	appropria	ite.						
	B. Self-	hased Insurance hased Insurance r 3/			10.00					
	1/ Describe on	a Continuation	Sheet,							

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
turn No.	Num	description
7.3.1	Continued.	
	Column (3)	- Includes Reliepes
	Enter code A. B. C. or Y. at appropriate.	
		Acres .
	A. No, does not include benefits for ret R. Yes, PRS benefits for retires that a	rees. To a part of a policy or coverage for both active employees
	and retirees are reported here leates	
	C. Yes, PRR bonefits for retirees are a	part of a PRB plan previously reported under 7.2.0.
	Y. Other 3/	
	Column (4) - Panth	and Journeys Ratins Book
	For each plan Ested enter code A. R. C. Y.	w Z, se appropriate.
	A. Retrospective Rating takes called ex-	periance rating plan or retention plant.
	B. Manually Rated	
	C. Community Reted	
	Y. Other, or more than one type 1/ Z. Not applicable	
	TOTAL STREET,	03000030000000000
	Column (5) - 1	Projected Assesser Loss
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	knured portion of purchased insurance, exter cade A, B, C,
		rejected everage loss for the period estimated on the back
	of the cost of comparable purchase B. Self-incorance costs are based on the	d mourance. he contractor's experience, relevant industry experience, and
	anticipated conditions in accordance	
		represent the projected average lasts for the period.
	Y. Other, or more than one method 1	
	Z. Not applicable	
	Column (6) - Immen	nce Administration Expenses
	For each self-insured group plan, or the self D. Y. or Z. as appropriate, to indicate how :	insured parties of purchased insurence, enter code A, B, C, streightfurnitive costs are treated.
	A. Separately identified and accumulat	and in indirect cost pool(s).
		and allocated to cost objectives either at the argment end/or
100		on method on a Continuation Short). led in indirect exet pool(s). (Describe pool(s) on a
	Communion Short)	
		third party. (Describe accumulation and affectation process or
	e Continuation Short). Y. Other 3/	
	Z. Not applicable	

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Hern No.		Hern o	description .				
7.4.0	Deferred Cor compensation (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	.415. Does your organization award deterred ed to Federal contracts or similar cost objectives?				
	A	Yes (Complete from 7.4.1.)					
	В.	No (Proceed to Hern 7.5.0.)					
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by n:				
	A. The plan name						
	<ol> <li>The Employer Identification Number (EIN) of the plan agencies as reported on IRS Form 5500, if any</li> </ol>						
	C. The plan number as reported on IRS Form 5500, if any						
	Indicate where costs are accumulated:						
		(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If sibe .				
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch sovide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost ornitruction where. (If there are not more than those serie are more than these plans, information should be count for at least 80% of these deterned business units:				
	A.	Description of Man.					
	Stock Options     Stock Appreciation Rights     Cash Incentive     Other (explain)						
	8.	Method of Charging Costs to For	deral Contracts or Similar Cost Objectives.				
	3633	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded it a employee (pay-as-you-go)				
		a. Omer texpress					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
7.5.0 Employee Stock Ownership Plans (ESOPs). De that are charged directly or indirectly to Teden  A Yes (Proceed to learn 7.  B No (Proceed to Harn 7.  7.5.1 General Plan information. On a continuation  A. The pion name  B. The Employer Identification No 5500, if any		Item	n description						
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)						
	Α.	Yes (Proceed to item 7.5	1)						
	В.	No iProceed to ham 7.6.0	DI .						
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:						
7.5.1	A.	The plan name							
	c.	C. The plan number as reported on IRS Form 5500, H any							
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:						
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.						
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS						
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.						
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a						
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for						
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.						

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT					
item No.	Hem	description						
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?					
	B No (Proceed to Part VIII)							
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.						
	fice and similar gentls, automobile liability and property demage, general foliality), provide the information below on a continuation these using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the appropriat account for at least 80 percent of the costs alreaded to this segment or business unit for each line of insurance identifies.)  Description of Line of insurance Coverage:							
		Crediting 1 of Dividends Project	tel francisco					
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_					
	Column (1) - Cost Accumulation							
	Enter code A, B, or Y, as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (2) - Cost Bosis							
	Enter code A. B. C. or Y. as appropriate.							
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other JJ							
	1/ Describe on a Continuation Sheet.							

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	Part of	tal Major functions, activities, and tal Description/Make up of the all-	The state of the s		
			NAME OF REPORTING UNIT		
term No.		Here	description		
8.3.3	Fesiquel Exc	eriei	Affection Bass Code		
	tel	Major functions, activities, and e	ferments of cost include:		
	6)	Description Make up of the alloca	rtion base:		
8.4.0		(b) Description/Make up of the allocation base:			
	unit incuming	The expense.	overselves at the expense and the name of the records;		

FORM CASE DS-1 (REV 2/96)

	For the purpose of this part, indirect costs of engineering, and comparable indirect costs. Segment expenses positions, as defined in them 4.3.0. That category of indirect costs, as defined in them 4.3.0. That category of indirect costs.  The following Abjustion Base Codes are priced to the costs of the	E STATEMENT	100 V 100 V 100 V	NOIRECT COSTS REPORTING UNIT
itom No.		ham de	acription	
	estinating, and compare and experies pool costs first enterprise pool costs first enterprise pool costs. The following / 4.3.0.  A. Sales & Cost of C. Total direct and sp. University of the pool of	of this part, indirect contribute registe indirect contribute contribute indirect cont	and commissionative cover "greathead," and for use in commi- H. L. J. K. L. M. N.	(ISAA) expenses, and (II) sorvice conte as used in this part, refers only to the section with home 4.1.0, 4.2.0 and Direct labor dollars Direct labor dollars Direct labor hours Mechine hours Usaga Unit of production Direct material cour Total payrid dollars (Srect and Indirect employees)
	F. Prime Labor : G. Proces (direct	plus GRA experient cost (direct material, direct and other direct cost) using or convention cost labor and applicable	а. Р. Ү. Z.	Meadcourt or sumber of employees (direct and indirect employees) Square feet Otherple, or more than one basis Oracrobe on a continuation sheet.) Pool not applicable
41.0	(USA) expenses, that a business unit may have several pools such as a pool listed indicate the objectives. Also, for a	are allocated to fival cost abjects a sely a single pool encompaction new facturing overhead, enginee base used for allocating such p ach of the pools indicate (a) the	ver without any in g all of its sworten ring overhead, ma coled expenses to major functions, a	Hermidists allocations. A segment or all costs or shormatively it may have torial handling overhead, etc. For our or Federal contracts or similar cost polyvises, and elements of cost includes polyvises, and elements of cost includes
	7.00	Major functions, activities, as elements of cost included:	4	( <del></del> )
	ħi.	Description/Make up of the allocation bine:	_	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT				
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out				
tern Vo.	Item description							
4.1.0	Continued.			Allocation Base Code				
	2.	82						
		(10)	Major functions, activities elements of cost included					
				<del></del>				
		(6)	Description/Make up of the allocation base:	he				
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolish such pooled opposes to Federal contracts or similar fills selected, insecte tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.				
	200000			Allocation				
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code				
	fal		or functions, activities, and sents of cost included:					
		-						
	(ы	Des	cription/Make up of the alloc	ation base:				
			7					

FORM CASE DS-1 (REV 2/96)

Description   NAME OF REPORTING UNIT   Item description		COST ACCOUNTING STANDARDS BOARD			PART IV - INDIRECT COSTS	
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:					NAME OF REPORTIN	G UNIT
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.			ttem o	lescription	
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses	
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:	
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special				
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.	_			-
Z. Laid Major functions, activities, and			(a)			
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:	
(a) Major functions, activities, and elements of continctuded:	1	2.			_	
			(a)	elements of cost include	t.	
(b) Description/Make up of the allocation base:			(64)		he allocation base:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cart

	ios Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS ROARD		PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
pera.	to to	n description			
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	asis of charges made, at least once annually	direc		
	At changed or credited is indirect cost positivit as least once annually     Citychia 1/     Service center is not applicable to reporting smit.				
4.5.0	Application of Overhead and CAA Reces to Specific	d Transactions or Conta,			
	establishing a reported indirect cost pool, affection other than the normed full case for that pool. In the rate or Trace date full rates' should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate		6		
	For each of the transaction or costs fisted below, write size of the following codes to belicate year facilists can infection precision with respect to that transaction or cost. If Codes A, full rate, is artered, identify on a confiscation sheet the positio apported under items 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes 8 or C, less than or more than the full rate, is entered, describe on a continuation sheet the major types of expenses that are covered by such enter.				
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at less than hall ente Z. Transportion or cont	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re et ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation shot rate.  Rate Sode  C. Special offication at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 64. Subsectives courts 80. Purchased Labor.	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Tensocials or cost Transaction or Cost to Which believe Costs May be Altocated fall Subcontract costs 80. Purchased Labor May and Subcontract Got Government behalved materials 60. Government behalved materials	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which indicate Costs May be Alberted 64. Subsection of Cost to Which indicate Costs May be Alberted 65. Purchased Labor 65. Government-furnished materials 64. Set constructed depositable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e ni i		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full ente.  Z. Transaction or cost  Transaction or Cost to Which believe Costs Mire be Alternial  5al Subsective costs  B. Purchased Labor  65 Government-benished materials  5d Sub-contract depreciable seats  5d Sub-contracted approaches  5d Sub-contracted depreciable seats  5d Labor or substitution of materials  5d Sub-contracted depreciable seats  5d Sub-contracted depreciable acted  5d Sub-contracted depreciable acted	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished marterials (61 Set-constructed depreciable seated to Ledvo a installation of assets (61 Set-constructed depreciable seated to Costs work.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seate to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to refer the formation of federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferred ingless on a long winds on a	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Marche Allocated.  80. Purchased Labor.  80. Purchased Labor of specialists asset to Cook and the Cook of the substitution of another of the Cook of the substitution of another of the Labor of substitution of another of the later or particular transfers in M. Occupiosation should be bealt used to change the cost or price of less transfers to federal convexts are objectives. If the charge is based whether the transfers' GBA say GB. Chee transactions or costs (Dates fan it them are other inversections as in the case of the inversections.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor appreciational included, include cost indicate on cost, indicate one cost, indicate one cost, indicate cost or or this cost or cost to which	e et 1		
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a least than the Affectable felt Selected that Selected that Selected that Selected that Selected that I have been also been a such as the least such	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART IV - INDIRECT COSTS	
			STATIMENT LIC LAW 100-679	NAME OF REPORTING UNIT	
tem No.			ltem :	Item description	
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore	
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.	
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a	
	c.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the	
	Υ.	8	Other 1/		
	Z.		Not applicable		
4.7.0	Cost of Cachal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and GSA expense pools: (Mark one.)				
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same monner as the les.	
	п.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)	
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form	
	z.	_	Not applicable.		
	N David	e co s P	antinuation Sheet.		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item. No.	ltem d	escription
	Part V	natructions
	Where a home office either establishes pr covered in this Part or incurs and then allocates to complete this Part to be included in the submission General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is de-	if in Column (1) describing the method of il; a code from A theough C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.
	Column (1) - Copreciation Method Code	Column (2)-Useful Life Code
	Breight Line     B. Declains belong     C. Sum-of-the years digits     D. Machine hours     E. Unit of production     Expensed at acquisition     G. Use charge     H. Method of depreciation used under the applicable belong if second the seeders     Y. Other or more than one needed. 31     Z. Asset category is not applicable.	Replacement experience organized by expected changes in periods of sactivess.     Terms of Leave.     Estimated on the back of Asset Guidelines under lettered fleverse Procedures.     Cother, or more than one method. 1/1.
	Column (3) Property Units Code	Column (4)-Residual Value Code
	A. ladividual treits are economical for supervisity     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying	Residual value is estimated and defected     Residual value is covered by the depreciation method (e.g., declining belowed)     Residual value is estimated but not recovered.

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.	Hern description				
5.3.0	Fully Depreci	oted Ass	ets. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
	В.		No.		
	2.		Not applicable		
5.4.0	Treatment of Gains and Losses on Disposition of Depraciable Property, Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)				
	<ul> <li>Credited or charged currently to the same overhead or G&amp;A pools to will depreciation of the assets was charged</li> </ul>				
	Taken into consideration in the depreciation cost basis of the new Herral where track-in is involved.				
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y.	-	Otherisi 1/		
	Z	-	Not applicable		
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Ç.	est .		. Expressed	B. <u>Copitalized</u>
	(a)	Freigh	t-in		
	063	Sales	taxes		_
	(c)	Escine	tiores		
	140	Archit	ect-engineer from		_
	(e)	Overb	exils (extraordinary repairs		
	1				

# 

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD			EDITS			
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT				
tem No.		Item	fescription					
	99 TS	Part M	Instructions					
		re a home office either establishes p						
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete			
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit			
	2000			Salar	ied			
	1227 6-72-72	201020200	2001000	Non-	-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)			
	A.	When Accrued (earned)	200	200	825			
	В.	When Taken	-					
	Υ.	Otherix) 2/	22.5	-				
6.1.2	Charges for Holiday Pay							
	Α.	When Accrued (carned)						
	8.	When Taken			_			
	Υ.	Other(s) 2/		-	-			
6.1.3	Charges for	Sick Pay						
	Α.	When Accrued (earned)						
	В.	When Taken	2 (2)	1	1000			
	Y.	Otherical 2/	-					
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay							
	۸.	Credited to Accounts Originally						
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-					
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78				
		Accounting Periods 2/	<u> </u>	-	Annual Inc.			
	Y.	Other(s) Z/	2000					
	Z.	Not Applicable		-	-			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29							
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATE					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.					
6.2.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	not or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pav and Early Reticement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement separations, which are charged directly or indirectly to Federal contracts, are based on: [Mark the appropriate lines] and if more than one is marked, explain on a continuotion sheet.]				
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	C Not charged				
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		Item d	escription			
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)			
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light			
	R Same as above, except the proceeds are not reduced by all applicable costs					
	c	C. Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged				
	D Proceeds are credited to Other (Miscellaneous) Income					
	Y Otherist 1/					
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: III Hama Office (2) Segment					
	F.					
	numerous plans are listed under 7.1.0.6., 7.1.0.9.2.b., or 7.1.0.8.2.c., for those plans which is largest dollar amounts of costs the gold to Federal contracts, or similar card objectives, describe after the basis for the contribution probability treatment of dividents, credits, and befolkered to fiscal year. (If there are not more than three plans, periods information for all the plans. In their three plans, information should be provided for three plans that in the appropria excess for an of these defined contribution plan costs allocable to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged profesionishest. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal converse, provide the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.			
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os			
		Loss So. 1				
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to se- lected under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe here the mark- times. If on, describe here the mark-	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration of a reality determinable value. If ex, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>			
	c	Actuated Assurantions. Describe the assurantions are made for each person assurantions, but provide a disorder faite, describe the otheris used to we listed under 7.1.0.8.1.5. while "not Market Value of Frenches Assured Assured Value of Frenches Assured Value of the stable of a realty determination value. If we, describe have the mark reading determination market price. If Basis for Cost Cornectation, indicate 1. As although parties of the 1.	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable, and the special of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for those access that do not have or plans listed under 7.10.07.1.b., enter "not applicable", a whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hern description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. On the loss of the plans. If there are more that in the aggregate account for at usiness unit. I have been a continuation of the last seek. I denotify the amortization under 7.2.0.8, enter "cash acci "terminal funding" and identify a factorial accomptions. Describ accusarial accomptions are made values of the assumptions, but of these numeric values. Also, describing a factorial accomption. For plans funding. Provide the following plans: [For plans under 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. On the loss of the plans. If there are more that in the aggregate account for at usiness unit. I have been a continuation of the last seek. I denotify the amortization under 7.2.0.8, enter "cash acci "terminal funding" and identify a factorial accomptions. Describ accusarial accomptions are made values of the assumptions, but of these numeric values. Also, describing a factorial accomption. For plans funding. Provide the following plans: [For plans under 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amount of the assumptions are made values of the assumptions, but if these mameric values. Also, describing a countries accompliant. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).  1. Describe the criteria for	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans listed surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric residual a description of the basis used for determining order the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost YBB cost for one or more segments. If so, identify		
	E. <u>Forfeitability</u> , Does each participant have a non-forfeitable contractual right to the benefit or account balance? If no, explain,				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. as appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable B.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occupied and the account is fully funded Costs charged when occupied and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:			
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if arry</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Indicate where costs are accumulated: (1) Home office (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 8904.412. (Answer Yes or Not.)					
	G.	. Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	3					

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.		ltem :	Sescription					
7.6.1	Continued.							
	Column (3) - Crediting of Dividends and Earned Refunds							
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.					
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year					
	В.		ederal contracts or similar cost objectives in the year					
	C.		to currently reflect the net armual cost of the					
	D.	Not credited or refunded to the c	ontractor but retained by the carriers as reserves in					
	accordance with 48 CFR 9904.416-50(s)(1)(iv)  E. Manuelly Roted - not applicable							
	Y. Other, or more than one 1/							
	Z. Not applicable							
	Column (4) Projected Average Loss							
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter cade A, B, C, Y, or Z, as appropriate.							
	Costs that represent the projected average loss for the period estimated on the busis of the cost of compressible purchased insurance.							
	<ul> <li>Costs that are based on the contractor's experience, relevant industry experience, an anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>							
	practices.  C. The actual amount of losses are considered to represent the projected average for the period.							
	Y.	Other, or more than one method.	1/					
	Z.	Not applicable	20					
	Column (5) - Insurance Administration Expenses							
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated.							
	A	Separately identified and accumu	lated in indirect cost pool(s).					
	<ol> <li>Separately identified, accumulated, and allocated to cost objectives either segment and/or home office level (Describe allocation method on a Conti-</li> </ol>							
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a					
	Incurred by an insurance canier or third party. (Describe accumulation an process on a Continuation Sheet).							
	Y. Other 1/							
	Z. Not applicable							
	1/ Desc	ribe on a Continuation Sheet.						

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES				
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
term Vo.		Hern c	Seacription				
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code				
	tel	Major functions, activities, and at	cments of cost include:				
	63	Description/Make up of the alloce	tion base				
	350	(b) Description/Make up of the affocation base:					
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports				
Į.							

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	adde or no online out
tern Vo.	5 13 14		hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	82		
		(10)	Major functions, activities elements of cost included	
				<del></del>
		(6)	Description/Make up of the allocation base:	he
4.2.0	that describ selected ind cost objective activities, as if direct labor	e(a) the icate the res. Al- nd eleme or dollars	manner in which G&A exper e baseful used for allocating so, for each category of good ints of cost included, and the same used, are fringe benefit	(6) Select among the three categories of posits being an adjocated. For each actegory of poolish such pooled opposes to Federal contracts or similar fills selected, insecte tall the major functions, of the make up of the aflocation baseful. For example is included? If a total cost input base is used, is the sation sheet if additional specie is required.
	200000			Allocation
	Sing	fe Posi	Containing G&A Expenses O	inly Bane Code
	fal		or functions, activities, and sents of cost included:	
		-		
	(ы	Des	cription/Make up of the alloc	ation base:
			7	

FORM CASE DS-1 (REV 2/96)

Description   NAME OF REPORTING UNIT   Item description				STANDARDS BOARD	PART IV - INDIRECT	COSTS
Continued.  Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:					NAME OF REPORTIN	G UNIT
Single Pool Containing Both G&A and Non-G&A Execuses  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:  Special Allocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:	tem do.	Item description			lescription	
th) Description/Make up of the allocation base:    Allocation   Base Gods   Continue	4.2.0		Paol C	ontaining Both GSA and No	n-G&A Expenses	
b) Description/Make up of the allocation base:    Special Allocations   Allocation		Gab	Major	functions, activities, and nts of cost included:		-
Special Aflocations  1.  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		(b)	Descr	ipsion/Make up of the alloca	rtion base:	
(a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocation base:		Special				
th) Description/Make up of the allocation base:  2. Major functions, activities, and		1.			-	
Z. Laid Major functions, activities, and			(a)			
2. (a) Major functions, activities, and			њ	Description/Make up of t	he allocation base:	
(a) Major functions, activities, and elements of continctuded:	1	2.			_	
			(a)	elements of cost include	t.	
(b) Description/Make up of the allocation base:			(64)		he allocation base:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cart

	ios Center or sense Pool	Category Code 111_	Base Code JZL	
-		_	-	
tal	Major functions, activities, and elements of cost included:			
84	Description/Make up of the allocation base:			
-				
(a)	Major functions, activities, and elements of cost included:			
	1405 CONTRACT - AVE 150 - 1500			
0.0	Description/Make up of the elecation base:			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
pera.	to to	n description	
4.4.0	outsing rates are used to change costs of service or sest pools (Rete Code A in Column (3) of tern 6.3- [and3] and if more than one is marked, explain on a A. Provised to usons on the b	option or Overshootdon! Where predetermined billing minns and expense pools to Federal contracts or other in No. valences from actual costs are: (Mark the appropriat continuation sheet.) asts of charges made, at least once amountly indirect cost pools) is at least once amountly	direc
	All charged or credited to Y. Otherful 1/ Z. Service center is not appli		
4.5.0	Application of Overhead and CAA Reces to Specific	d Transactions or Conta,	
	establishing a reported indirect cost pool, affection other than the normed full case for that pool. In the rate or Trace date full rates' should be used to de- where, as in some cases of off-site activities, etc., for such activities is lower than the "in-bouse" rate		6
	indicate your indirect cost affection practice with r	below, enter one of the following codes to expect to that transaction or cost. If Code A, full rate, i	
	arrayed, Klentify on a continuation sheet the position applicable. If Codes it or C, less than or more than major types of expenses that are covered by such a	reported under items 4.1.9, 4.2.9, and 4.3.9, which as the full rate, is entered, describe on a continuation shot stella.	re-
	applicable. If Codes it or C, loss than or more than	the full rate, is entered, describe on a continuation stor-	re-
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entared, describe on a continuation show serie.	re-
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full-rate B. Special allocation at less than hall ente Z. Transportion or cont	the full rate, is entered, describe on a continuation shot tests.  Rate Code  C. Special obsertion at more than full rate D. No overhead or GAA is applied	re ri ti
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than hall rate	the full rate, is entered, describe on a continuation shot rate.  Rate Sode  C. Special offication at more than full rate D. No overfreed or GMA is applied in not applicable to reporting unit.	ne ri ti
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 2. Towardian or cost Transaction or Cost to Which	the full rate, is entered, describe on a continuation sharents.  Bata-Code  C. Special officerion at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit  Fate.	ne ri ti
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 1. Towards or cost Transaction or Cost to Which Indiana. Costs May be Alberted 64. Subsectives courts 80. Purchased Labor.	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate B. Special allocation at less than full ente B. Tensocials or cost Transaction or Cost to Which believe Costs May be Altocated fall Subcontract costs 80. Purchased Labor May and Subcontract Got Government behalved materials 60. Government behalved materials	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e n t
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate 8. Special allocation at less than full rate 8. Special allocation at less than full rate 8. Towards or cost Transaction or Cost to Which indicate Costs May be Alberted 64. Subsection of Cost to Which indicate Costs May be Alberted 65. Purchased Labor 65. Government-furnished materials 64. Set constructed depositable asset	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e ni i
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a  A. Full rate  B. Special adocution at item than full ente.  Z. Transaction or cost  Transaction or Cost to Which believe Costs Mire be Alternial  5al Subsective costs  B. Purchased Labor  65 Government-benished materials  5d Sub-contract depreciable seats  5d Sub-contracted approaches  5d Sub-contracted depreciable seats  5d Labor or substitution of materials  5d Sub-contracted depreciable seats  5d Sub-contracted depreciable acted  5d Sub-contracted depreciable acted	the full rate, is entered, describe on a continuation share helds.  Rate Code  C. Special officerion at more than full rate D. No overfeed or QSA, is applied is not applicable to reporting unit  Face Code	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at item than full ente. Z. Transaction or cost Transaction or Cost to Which before Costs Mare be Alternied for Purchased Labor Mare in Americal Science (65 Government-benished marterials (61 Set-constructed depreciable seated to Ledvo a installation of assets (61 Set-constructed depreciable seated to Costs work.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special officiation at more than hall site  D. No prefixed or GAA is applied  in not applicable to reporting unit  Solo	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a A. Full rate.  B. Special adocution at lean than full rate.  E. Toursection or cost.  Transaction or Cost to Which believes Costs May be Alterated.  So Purchased Labor.  So Purchased Labor.  Government-benished mystolide (all settlements benished dispossible seate to Labor or installation of amount of the Laborated of purchased to the Laborated of purchased to the Laborated of purchased to the Laborated of purchased transfers out for the recognizational transfers out of the conference and transfers to the conference and the tour to refer the formation of federal contracts in St.	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special obsertion at more than full crite D. No overlead or GAA is applied  is not applicable to reporting unit  Sate Code  a  so indicate on a by you as transferred ingless on a long winds on a	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate.  8. Special adoctrion at lean than full rate.  8. Special adoctrion at lean than full rate.  8. Toursection or cost.  Transaction or Cost to Which bedient Costs Marche Allocated.  80. Purchased Labor.  80. Purchased Labor of specialists asset to Cook and the Cook of the substitution of another of the Cook of the substitution of another of the Labor of substitution of another of the later or particular transfers in M. Occupiosation should be bealt used to change the cost or price of less transfers to federal convexts are objectives. If the charge is based whether the transfers' GBA say GB. Chee transactions or costs (Dates fan it them are other inversections as in the case of the inversections.)	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special absention at more than full rate D. No overload or GAA is applied  is not applicable to reporting unit  Rate Code  s  s  sindicate on a by you as transferor appreciational included, include cost indicate on cost, indicate one cost, indicate one cost, indicate cost or or this cost or cost to which	e et 1
	applicable. If Codes it or C, loss than or more than major types of expenses that are covered by such a major types of expenses that are covered by such a R. Full rate B. Special allocation at lean than hall rate B. Special allocation at lean than hall rate I have been a such a least than the Affectable felt Selected that Selected that Selected that Selected that Selected that I have been also been a such as the least such	the full rate. Is entered, describe on a continuation share next.  Rate Code  C. Special allocation at more than full rate D. No overload or QAA, is applied  is not applicable to reporting solt  Factor Code  solutions on a by you as transferred representational solutions on a cost, indicate on cost is on this or cost is on this or cost is on this or cost is on the lessible into is costs on a lessible the major h a rate. If these	e ni i

			STANDARDS BOARD	PART IV - INDIRECT COSTS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
tem No.	hom			description		
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore		
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.		
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a		
	c.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the		
	Υ.	8	Other 1/			
- 1	Z Not applicable					
4.7.0	Cost of Cacital Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and GSA expense pools: (Mark one.)					
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same monner as the les.		
	п.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)		
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form		
	z.	_	Not applicable.			
	N David	e co s P	antinuation Sheet.			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
No.	ltem d	escription		
	Part V	natructions		
	Where a home office either establishes pr covered in this Part or incurs and then allocates to complete this Part to be included in the submission General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4		
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is de-	if in Column (1) describing the method of il; a code from A theough C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.		
	Column (1) - Copreciation Method Code	Column (2)-Useful Life Code		
	Breight Line     B. Declains belong     C. Sum-of-the years digits     D. Machine hours     E. Unit of production     Expensed at acquisition     G. Use charge     H. Method of depreciation used under the applicable belong if second the seeders     Y. Other or more than one needed. 31     Z. Asset category is not applicable.	Replacement experience organized by expected changes in periods of sactivess.     Terms of Leave.     Estimated on the back of Asset Guidelines under lettered fleverse Procedures.     Cother, or more than one method. 1/1.		
	Column (3) Property Units Code	Column (4)-Residual Value Code		
	A. ladividual treits are economical for supervisity     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying	Residual value is estimated and defected     Residual value is covered by the depreciation method (e.g., declining belowed)     Residual value is estimated but not recovered.		

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES		
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT		
Item No.	Item description						
5.3.0	Fully Depreci	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal control					
	Α.		Yes 1/				
	В.		No.				
	2.		Not applicable				
5.4.0	Treatment of the appropris	Gains ar	nd Losses on Disposition a and if more than one is m	f Depreciable Pro orked, explain or	gerty, Gains and losses are: (Mark a continuation sheet.)		
	Α.	-	Credited or charged com- depreciation of the asset		overhead or G&A pools to which the		
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,		
	C. Not accounted for separately, but reflected in the depreciation reserve acc						
	Y OtherIst 3/						
	Z	-	Not applicable				
5.5.0	<u>Cooksization or Expensing of Sorcified Cooks.</u> (Mark one line or each item to indicate your prac- regarding capitalization or expensing of specified cooks incurred in connection with capital assets the same specified doot is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)						
	Ç.	est .		. Expressed	B. <u>Copitalized</u>		
	(a)	Freigh	t-in				
	063	(b) Sales taxes			_		
	(c)	Escine	tiores				
	140	Archit	ect-engineer from		_		
	(e)	Overb	exils (extraordinary repairs				
	1						

# 

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		UNTING STANDARDS BOARD	BOARD PART VI - OTHER COSTS AND CREDITS					
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
tem No.		Item	fescription					
	99 TS	Part M	Instructions					
		re a home office either establishes p						
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete			
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit			
	2000			Salar	ied			
	1227 6-72-72	201020200	2001000	Non-	-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)			
	A.	When Accrued (earned)	200	200	825			
	В.	When Taken	-					
	Υ.	Otherix) 2/	22.5	-				
6.1.2	Charges for	Holiday Pay						
	Α.	When Accrued (carned)						
	8.	When Taken			_			
	Υ.	Other(s) 2/		-	-			
6.1.3	Charges for	Sick Pay						
	Α.	When Accrued (earned)						
	В.	When Taken	2 (2)	1	1000			
	Y.	Otherical 2/	-					
6,1,4		Inused or Unpaid oliday, or Sick Pay						
	۸.	Credited to Accounts Originally						
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-					
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78				
		Accounting Periods 2/	<u> </u>	-	Annual Inc.			
	Y.	Other(s) Z/	2000					
	Z.	Not Applicable		-	-			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29							
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.	Hern description					
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a			
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	not or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal tumover severance pay and early retirement perfinent procurement regulations, which are charged used on: IMark the appropriate linets) and if more than			
	A	Actual payments made				
	B Accrued amounts on the basis of past experience					
	c	Not charged				
	Y	Other(s) 1/				
	z	Not applicable				
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	C The entire amount of the receipt is credited directly to Other (Miscella Income					
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.		Item d	escription		
6.5.0	Proceeds from Employee Welfzre Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B				
	c				
	D Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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COST ACCOUNTING STANDARDS BOARD			PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem d	tescription	
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	Α.	The pion name		
	8.	<ol> <li>The Engkypir Identification Humber (EM) of the pien appearer as reported on IRS Form 5500, if any</li> </ol>		
	C.	The plan number as reported on HS i	Form 5500, if any	
	D.	is there a funding opency established	for the plan?	
	E. Indicate where costs are accumulated:  III Haris Office  (2) Segment			
	F. If the plan provides supplemental benefits to any other plan, identify the other plan(s).			
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which repeated the inducts or similar cost objectives, describe on a continuation of of dividends, credits, and beninking legisled for each switch information to all the plans. If there are more than plans that in the appropria account for at foot 50 percent is segment or business unit.)	
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)	
7.1.3	Defined-Benefit Rents). Where numerous plans are licted under 7.1.0.8. (saxchaling certain defined-benefit plans treated as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which separates the largest define encoracts is precised the information requested before on a contribution short. (If there are not man than plans, provide the information for all the plans. If there are many than those plans, provide information for all the plans. If there are many than those plans, provide information through the provided for those plans by the plans. If there are many than those plans, provide information for all the plans. If there are many than those plans, provided the plans are the plans of the plans o			
		used to value ancitary benefits, for a	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-	
	1	dollar amount or an a level percent or you-go.".		
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	I salary. For plans listed under 7.1.0.8.1.b., enter "pury-os events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values. whate the velocity of an extend assumption. For plans	
	р.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Eurobas Accept As- on the basis of a really determinable white. If on, describe here the mark white. If on, describe here the mark	Essilvey. For piece Ested under 7.1.0.8.1.b., enter "pay-on- coverts or conditions for which significant actuals." Do see include the common numeric values of the nor of the basis used for determining these remember values, relates the validity of an actual of assuration. For piece space of the payment of the payment of the piece acty, includes it all assets of the handing agency are valued a reachet piece. If yes, indicate the basis for the market	
		yea-go." Assumptions. Describe the assumptions are made for each plan essemptions, but provide a description date, describe the testing to the late, describe the citizent used to related under 7.1.0.5.1.0 while "not Market Value of Foreign Agreem Agreem and the basis of a reality determinate value. If no, describe have the market price. If	Enabley. For plane fixted under 7.1.0.8.1.b., enter "pay-on- energia or conditions for which significant actually. Do set include the comment contents without of the on of the basis used for determining these energic voluce, relate the validity of an actuaried assumption. For plane opplicable? <a 1.="" a="" absorbed="" accept="" accomplisors="" accomplisors,="" ansuration.="" antiagli="" are="" as="" basis="" bests="" but="" cornectation,="" critical="" describe="" description="" determinable="" each="" estate="" for="" how="" href="https://doi.org/10.1008/pipe.10&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;c&lt;/td&gt;&lt;td&gt;yea-go." indicat="" it="" made="" mark="" market="" most="" of="" on="" or="" performed="" plan="" price.="" provide="" really="" state="" td="" that="" that,="" the="" the:<="" to="" trade="" was,="" when=""><td>it salary. For plane listed under 2.1.0.8.1.b., enter "pay on traverts or conditions for which significant actuarist. Do set violate the common numeric values of the nor of the basis used for determining them enumeric values, relates the validity of an actuarid assuragion. For plane applicable?. acts, includes it all assets of the heading agency are values to which the first heading agency are values to which are to the condition of the heads for the market et values are determined for these accust that do not have or plane titled under 7.1.0.8.1.b., enter "rest applicable", a whether the cost for the segment is determined as:</td></a>	it salary. For plane listed under 2.1.0.8.1.b., enter "pay on traverts or conditions for which significant actuarist. Do set violate the common numeric values of the nor of the basis used for determining them enumeric values, relates the validity of an actuarid assuragion. For plane applicable?. acts, includes it all assets of the heading agency are values to which the first heading agency are values to which are to the condition of the heads for the market et values are determined for these accust that do not have or plane titled under 7.1.0.8.1.b., enter "rest applicable", a whether the cost for the segment is determined as:

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Pest retirement Benefits (PRBs) Other than Pensions lincluding post retirement health care benefits) Charged to Federal Contracts, Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)			
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	baurer	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IRS For RS Form 5500, if any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed usernounts of costs charged to Federo below on a continuation sheet.  • all the plans. If there are more that in the aggregate account for at usiness unit.  • Actuarid Cost Method, Identify benefit, as apprepriate. Include assets, Identify the ameritariston under 7.2.08, enter Costh accontential funding? and identify the Actuarid Assumptions, Describe accusrial accomptions, Describes accusrial accomptions, Europe these numeric values. Also, describes actuarial accomption. For plans.  Funding. Provide the following plans: Funding. Provide the following plans: Funding. Possible the criteria for a contract of the c	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the all centracts, or other similar cost objectives, provide 85 there are not more than three plans, provide 65 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used is determine the actuatial value of methods and periods used, if any, for plans listed under 7.2.0.F., enter ne amortization methods and periods used of any, in the events or conditions for which algorithms to such plan. Do not include the current numeric rowach plan. Do not include the current numeric rowach a description of the basis used for determining orbit the critical used to evaluate the validity of an under 7.2.0.B., or 7.2.0.F., enter "not applicable".  Information on the funding practice for the costs of the royalogs of funding the recovered of the costs of the protocol of funding the recovered and assigned costs.	
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed usernounts of costs charged to Federo below on a continuation sheet.  • all the plans. If there are more that in the aggregate account for at usiness unit.  • Actuarid Cost Method, Identify benefit, as apprepriate. Include assets, Identify the ameritariston under 7.2.08, enter Costh accontential funding? and identify the Actuarid Assumptions, Describe accusrial accomptions, Describes accusrial accomptions, Europe these numeric values. Also, describes actuarial accomption. For plans.  Funding. Provide the following plans: Funding. Provide the following plans: Funding. Possible the criteria for a contract of the c	ader 7.2.0. for those plans which represent the rall contracts, or other similar cost objectives, provide the first are not more than three plans, provide han three plans, information should be provided for least 80 percent of those PHB costs allocable to this the extraorial costs of these PHB costs allocable to this the extraorial under of those PHB costs plan or each the method used to determine the actuarial value of methods and periods used, if any, for plans listed unding? For plans listed under 7.2.0.F. and for each plan. Do not include the current numeric to each plan. Do not include the current numeric variet and plans to the value of determining risk the criteria used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".	
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet. If there are more that in the aggregate account for at stream units and the plans. If there are more that in the aggregate account for at stream units.  Actuariol Cost Method. Mentify benefit, as apprepriate. Include: accests, identify the amortization under 7.2.0.8., enter "cash accounted funding" and identify the actuarial accomptions, the actuarial accomptions, but gives of the assumptions, but gives on the accurated accomption. For plans funding. Provide the following in funding. Provide the following in plans: (Funding. Provide the following in plans: (Funding. Posside the ortions for the plans).	all contracts, or other similar cost objectives, provide there are not more than three plans, provided han three glass, information should be provided for least 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans fated unding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current numeric worker 2.2.0.B. or 7.2.0.F., enter "not applicable", information on the funding practice for the costs of the r 7.2.0.F., enter "not applicable".]	
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7,2,0.8., enter "cash according to the following and identify the accuracy and identify accumptions are made avalues of the assumptions, but green these numeric values. Also, desactuarial assumption. For plans funding. Provide the following in plans (Funding. Provide the following in plans (Funding. Provide the ortions for comments).	the methods used to determine the actuarist value of methods and periods used, if any, For plans fisted unding?. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current normalis existed a description of the basis used for determining either the criteria used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the r 7.2.0.F., enter "not applicable".	
	0000	actuarial accomptions are made wakes of the assumptions, but p these numeric values. Also, dei actuarial accomption. For plans funding. Provide the following i plan: (For plans under 7.2.0.8. e 1. Describe the oritoria for	for each plan. Do not include the current numerio nowine a description of the basis used for determining orbit the critical used to evaluate the validity of an under 7.2.0.8. or 7.2.0.5., enter "not applicable", information on the funding practice for the costs of the r 7.2.0.5., enter "not applicable".	
	C.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for c	r 7.2.0.F., enter "not applicable".)	
			y practice of fundion the measured and assigned past	
		z. Briefly describe the fund.  Rec all assets valued on yes, indicate the basis up	ecrusi, funding is made pursuant to VEBA or 401(h) ing arrangement. the basis of a readily determinable murket price? If sod for the market value. If no, describe how the led for those assets that are not valued on the basis of	
	D. Rasis for Cost Computation, Indicate whether the cost for the segment is determ			
		An allocated portion of t     A separately computed if those segments.	he total PRB plan cost RB cost for one or more segments. If so, identify	
	E. <u>Forfettsbilty</u> , Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.			
	Z.	Not applicable, proceed	is item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. as appropriate.

- Purchased Insurance from unrelated third party
   Setf-insurance
   C. Purchased Insurance from a captive insurer
   Y. Other 19

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable B.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occupied and the account is fully funded Costs charged when occupied and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, If any				
	D. Indicate where costs are accumulated: (1) Home office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes of Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li><u>Forteinors and Dividends</u>. Describe the accounting treatment for forteinnes and dividends, on both allocated and unallocated abaves, in the measurement of ESOP coasts charged directly or indirectly so Federal contracts or similar cost objectives for each plan identified.</li> </ol>				
	J. Administrative Costs. Describe how the costs of administration of each plan listed identified, grouped, and accumulated.				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
		Column (3) - Crediting of	Dividends and Earned Retunds			
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	sectived, not necessarily in the year samed  C. Accrued each year, as applicable, to currently selfect the net armual cost of the insurance					
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(a)					
	E. Manually Rated - not applicable					
	Y. Other, or more than one 1/					
	Z, Not applicable					
	Column (4) - Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.					
	B. Costs that are bosed on the contractor's experience, relevant inclustry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices.					
	C.					
	Y.	Y. Other, or more than one method. 3/				
	Z.	Z. Nat applicable				
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, se indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost poolful.					
	<ul> <li>Superately Munified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Street).</li> </ul>					
	C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).					
	D. Incurred by an insurance canier or third party. (Describe accumulation and attention process on a Continuation Short).					
	Y. Other 1/					
	Z. Not applicable					
	1/ Describe on a Continuation Sheet,					

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
REQUIRED BY PUBLIC LAW 100-675			NAME OF REPORTING UNIT		
term Vo.		Hern c	Seacription		
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code		
	tel	Major functions, activities, and at	cments of cost include:		
	63	Description/Make up of the alloce	tion base		
	350				
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports		
Į.					

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

				description	
4.2.0	Continued. Single	Pool C	ontaining Both G&A and N	on-GAA Expenses	Allocation Base Code
			_		
	Cab		functions, activities, and nts of cost included:		
	(b)		istion/Make up of the allo	cation base:	
		-			
	Spec	lat Affac			Allocation Base Code
	1				
		(a)	Major functions, activiti elements of cost includi		
			Description/Make up of		
		њ	-		
	2.				-
		(10)	Major functions, activit elements of cont includ	ed:	
		661	Description/Make up of		
		,			

IV - 3

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code

Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B).

List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and elements of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS ROA	RD PV	PART IV - INDIRECT COSTS RAME OF REPORTING UNIT					
	REQUIRED BY PUBLIC LAW 100-679	No.						
Terra No.		Item descriptio						
4.4.0	A.0 Treatment of Variances from Actual Cost Businesbergion or Descriptoration. Where produce costing rates are saved to charge costs of service contains and expense pools for Federal contains cost appoint Blast Code A. in Column (3) of home 4.3.0%, variances from actual costs are: (Mark et Bratis) and if make these one is marked, explain on a continuation sheet.)  A. Provided to uson on the bests of charges made, et least once amountly 3. At charged or condict is indicated out public at least once amountly 4. Othersis 17.  Z. Sovrice center is not applicable to reporting unit							
45.0		Z. Service center is not applicable to reporting unit  Application of Deathcart and OAA Recor to Specified Transactions or Contr.						
	This Hem is directed to amorationing your precise in special situations where, in fact of establishing a separate indirect cest peopl affection in model from an attailabilitied evertical or GSA, pool at a rate other than the recent had ease for that pool. In the case of such a special effective, the terms less than 14 sets of "thought be used to describe the practice." The terms deep apply to Schuzde be used to describe the practice. The terms deep apply to Schuzde where, as in some case of off-site activities, etc., a sequente indirect east pool and base are used and the rate for such activities to leave them the "in-thought rate."							
	For each of the transactions or costs field below, enter see of the following codes to indicate your indirect cost effective precise with respect to that partnership or continuation should be a continued. Electricy on a constraint should be possible reported under from 4.7.9, 4.2.9, and 4.3.9, which are applicable. If Codes 8 or C, less than or more than the full rate, is entered, describe on a continuation short the major types of expenses that are covered by such a rate.							
	1999.00	Rate Code						
	A. Full rate B. Special absortion at less than Z. Transacti	full rate D.	Special effection at more than full rate. No overhead or GSA is opplied cable to reporting unit.					
	Transaction or Cost to Which Indicate Costs May be Allocated		Ruto Code					
	tal Subcontract costs 80 Purchased Labor 60 Government-barrished in 60 Self-constructed deprecia	unterials able source	=					
	(d) Labor on installation of a (f) Off-site work	eretr	=					
	(g) Interorganizational transi (h) Interorganizational transi		Western Committee of the Committee of th					

FORM CASB DS-1 (REV 2/96)

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	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT			
Item No.	Itom description						
4.6.0	requirements rate of all all costs as if IF	Independent Research and Development (R&D) and Rid and Proposal (R&P) Costs. Definitions of and requirements for the allocation of R&D and R&P costs are contained in 48 CFR 9904-420. The full rate of all allocation manufacturing, engineering, and/or other overhead is applied to R&D and R&P costs as if R&D and R&P projects were under contract, and the "burdened" IR&D and R&P costs are if R&D and R&P costs over the cost as if R&D and R&P costs over the cost of the costs of the costs over the costs of the costs of the costs over the costs of the costs of the costs of the costs over the costs of the cos					
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.						
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.						
	c.		Transferred to the corpor benefiting segments.	ate or home office level for reallocation to the			
	Y Other _1/						
	Z Not applicable						
4.7.0	Cost of Created Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	On a book identical to that used to abserb the actual depreciation or amortization from these facilities; land is assigned in the same monner as t facilities to which it relates.						
	и.		On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shoot the difference for each step of the allocation process.)				
	C.	C. By the "alternative allocation process" described in instructions for Form CASE-CMF.					
	z.	_	Not applicable.				
			entinuation Sheet.				

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT

Item description

Part V Instructions

Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allecates these costs to its segments, the home office may complies this Part or be included in the submission by the segment as indicated on page 69 4.

Seneral Instructions.

5.1.0 Depreciation Tampible Assacts for Government Contract Costing. (For each of the assact categories lated on Page \_\_\_\_\_\_ either a code from A through It in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through It in Column (2) describing the basis for determining useful life; a code from A through It in Column (3) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets.

Enter Code Z in Column (1) only, if an asset category where another or emerthed applies.

Enter Code Z in Column (1) only, if an asset category is not applicable.)

Column (1) - Depreciation Method Code

A. Streight Line
B. Describing Relation
C. Summet the years digits
D. Machine hours
E. Unit of production
F. Expensed at acquisition
G. Use charge
H. Method of depreciation used under the applicable between the contract of the process of the process

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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		INTING STANDARDS BOARD	PART Y - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT					
		OSURE STATEMENT BY PUBLIC LAW 100-679						
ltem No.		Item description						
5.1.0	Continued.	t Category	Deprecia Metho Code	be	Useful Life Code	Property Units Code	Residual Value Code	
	83060	Commony	(1)		(2)	(3)	(1)	
		Land improvements						
		Building	-			-	-	
		Building improvements			_	_		
		leasehold improvements			_			
		Machinery and equipment				_	-	
		Furniture and fixtures		-	_	-	-	
		Automobiles and trucks	_	-	-	-	_	
		Data processing equipment		-		_	_	
		Programming/reprogramming costs			-	-		
		Putterns and dies	-	-	-	-		
		Tools	_	-	_	_		
		Other depreciable most categories (Enter Code Y on this line if other assest categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code 2.3	1	3	-	_	_	
5.2.0	the same for or (B) on eac complete this	Practions for Continu. Financial Acc cesting Federal contracts as for final this under Financial Accounting as a term.)	ancial acco	unting Tax. I	and inco	me tax?	Mark either (A izations need a	
	(a)	Methods		-		_		
	(6)	Useful lives	-					
	(c)	Property units	-					
	(d)	Residual values		-				
	Incor	A. Y	93		B. No			
	(e)	Methods				-		
	10	Useful lives						
	(a)	Property units						
	Di)	Besidual voluca				_		
	J. J. D.	monday variety	-	-		_		
	The same of							

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	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	REQUIRED BY PUBLI		NAME OF REPORTING UNIT				
Item No.		them d	escription				
5.3.0	Fully Depreciated Assets. Is a unage charge for fully depreciated assets charged to Pederal contracts (Mark one.)						
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Deparciable Property, Gains and Josses are: (Wark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the			
		Taken into consideration i where trade in is involved		on cost basis of the new items,			
	C. Not accounted for separately, but reflected in the depreciation reserve as						
1	¥	Otherisk 1/					
	z	Not applicable					
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)			
	Cust	Α.	Expressed	B. Copitalized			
1	(s) Freight-in		-				
	(b) Sales to	ixes	-	_			
	(c) Excise	taxes		10			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?				
	1) Procede on a Comm	Constant Phase					

FORM CASS DS-1 IREV 2/961

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable

2/ FORM CASB DS-1 (REV 2/96)

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For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item description					
6.2.0	Supplemental Unemployment (Extended Lavelf) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one it marked, explain on a continuation sheet.)						
	Α	When actual payments are	made directly to employees				
	В		of or funds set aside but no trust fund involved)				
	C		de to a nonforfeitable trust fund				
	D						
	Y	Other(s) 1/					
	z	Not applicable					
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to flederal contracts, are based on: Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C Not charged						
	Y Other(s) 1/						
	z	Not applicable					
6.4.0	incidental or misce setting services, wi	Raneous receipts, such as reve ten related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is				
	^-	which related costs have t	eceipt is credited to the same indirect cost pools to seen charged				
	B	B. Where the emount of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the same indirect cost pools to whice related costs have been charged; the profits are credited to Other (Miscollaneous) shoome.					
	C The entire amount of the receipt is credited directly to Other (Miscellaneo						
	Y	Other(s) 3/					
1	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT		
		RE STATEMENT UBUC LAW 100-679			
item No.		escription			
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee welfare activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)		
	Α		o an employee-welfare organization or fund; such all applicable costs such as depreciation, heat, light		
	R	Same as above, except th	e proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged		
	D	Proceeds are credited to 0	Other (Miscellanesus) Income		
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a G	Continuation Sheet.			

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS			
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			STATEMENT	NAME OF REPORTING UNIT			
hem No.		75.52	Nam	description			
			Fort V	Il Jostnactions			
	retirement be of deformed of comparate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a fevels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records auch costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the		
7.1.0	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61 4.  General Instructions.  Pension Plans with Costs Charged to Federal Contracts, identify the types and number of pension						
	plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applica and enter number of plans.)						
	4		Type of Pension Plan				
					Plans		
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans		
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans		
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans		
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each			
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)			
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following				
	A. The pion name						
	<ol> <li>The Engkypir Identification Humber (ISN) of the plan appears as reported on IRS Form 5500, if any</li> </ol>						
	C. The plan number as reported on MS Form 5500, if any						
	D.	[1]					
	E.						
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).				
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each needs information for all the plans. If there are more than plant that in the approprie account for at least 90 percent its segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:				
	A. Accusted Cont Method, Martily the actuarist cost method used, including the cost methods used to value annillary benefits, for each plan, technic the method used to determine the extensive of water. Auto, if explicating, include whysher normal cost is developed as a disky amount or as a level percent of salary. For plane fisted under 7.1.0.8.1.b., enter "pay year-go".						
	B. <u>Actual Assumptions</u> . Describe the events or conditions for which significant actually assumptions are made for each plan. Do set include the current numeric values of the assumptions, text powdrie a description of the basis and for electronising these numeric values. Also, describe the citizals used to evaluate the validity of an actuarial assumption. For plans listed under 7.1.0,8.1.3. were "vot applicable".						
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	fescription			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o	orn (including post retirement health care benefits) unting method used to determine the costs and the Foderal centracts or similar cost objectives. Where an employee group insurance plan that covers (Mark applicable line(s) and enter number of plans.)			
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat				
		Purchased Incurance from Captive				
	D.					
	E.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	2.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1		Plan Information. On a continuation pinformation grouped by method us	sheet for each plan identified in item 7.2.0, provide ed to determine costs:			
	A.	The plan name				
	<li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>					
	C. The plan number as reported on IRS Form 5500, if any					
	D.	Is there a funding agency or fund	ed reserve established for the plan?			
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING		BOARD	1	AND	INSURAN	CE COST
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п
Item No.			Ite	em description			
7.3.0	Emplayee Group Ins organization provide surgical, medical, do the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital
7.3.1	Employee Group Ins Elle, hospital, surgics employees), provide Iff there are not mor information for all th insurance plane, info aggregate account if the program that co-	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, acc below or licies or so left incurar be provided ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired es described below program, provide ee policies or self- ice plans that in the
	Description of	of Employee Ga	oup Insura	nce Program			
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)
		- 0	Column (1)	- Cost App	amulation		
	Enter Code A	A. B. or Y. as as	propriate.				
	B. Cose	s are accumulat s are accumulat r 1/					
			Colum	n (2) – <u>Cast</u>	Basis		
	Enter code A	, B, C, or Y, as	appropria	ite.			
	B. Self-	hased Insurance hased Insurance r 3/			10.00		
	1/ Describe on	a Continuation	Sheet,				

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
turn No.	Num	description					
7.3.1	Continued.						
	Column (3)	- Includes Reliepes					
	Enter code A. B. C. or Y. at appropriate.						
		Acres .					
	A. No, does not include benefits for ret R. Yes, PRS benefits for retires that a	rees. To a part of a policy or coverage for both active employees					
	and retirees are reported here leates						
	C. Yes, PRR bonefits for retirees are a	part of a PRB plan previously reported under 7.2.0.					
	Y. Other 3/						
	Column (4) - Panth	and Journeys Ratins Book					
	For each plan Exted onter code A. R. C. Y. or Z. as appropriate.						
	A. Retrospective Rating takes called experience rating plan or retention plant.						
	B. Manually Rated						
	C. Community Reted						
	Y. Other, or more than one type 1/						
	Z. Met opplicelds						
	Coheren (5) - Projected Assesse Loss						
	For each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchase B. Self-incorance costs are based on the	d mourance. he contractor's experience, relevant industry experience, and					
	anticipated conditions in accordance						
		represent the projected average lasts for the period.					
	Y. Other, or more than one method 1						
	Z. Not applicable						
	Column 151 - Immance, Administrações Esperares						
	For each self-intered group plan, or the self-insured portion of purchased insurence, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	A. Separately identified and accumulat	and in indirect cost pool(s).					
		and allocated to cost objectives either at the argment end/or					
100		on method on a Continuation Short). led in indirect exet pool(s). (Describe pool(s) on a					
	Communion Short)						
		third party. (Describe accumulation and affectation process or					
	e Continuation Short). Y. Other 3/						
	Z. Not applicable						

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.		Hern o	description .
7.4.0	Deferred Cor compensation (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	.415. Does your organization award deterred ed to Federal contracts or similar cost objectives?
	A	Yes (Complete from 7.4.1.)	
	В.	No (Proceed to Hern 7.5.0.)	
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by n:
	A.	The plan name	
	В.	The Employer Identification Numb 5500, if any	ber (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on I	IRS Form 5500, if any
	Đ.	Indicate where costs are accumu	lated:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If sibe .
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch sovide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost ornitruction where. (If there are not more than those serie are more than these plans, information should be count for at least 80% of these deterned business units:
	A.	Description of Man.	
		Stock Options     Sock Appreciation Right     Cash Incentive     Other (explain)	5
	8.	Method of Charging Costs to For	deral Contracts or Similar Cost Objectives.
	3633	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded it a employee (pay-as-you-go)
		a. Omer texpans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item	description
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)
	Α.	Yes (Proceed to item 7.5	1)
	В.	No iProceed to ham 7.6.0	DI .
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:
	A.	The plan name	
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on	IRS Form 5500, If any
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a 
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT					
item No.	Hem	description						
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?					
	B No (Proceed to Part VIII)							
7.6.1	Worker's Compensation, Liability and Property Insurance Coverage,							
	information below on a continuation sheet using the codes described below: Iff there are not more than three policies or relf-insurance plans that are applicable to the line of insurance, provides information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the apprepare account for at least 80 percent of the costs allocable to this segment or business unit to each line of insurance identified.)  Description of Line of insurance identified.							
		Crediting 1 of Dividends Project	tel francisco					
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_					
	Column (1) -	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.							
	Costs are accumulated at the Hame Office.     Costs are accumulated at Segment     Other 1/							
	Column (2) — Cost Bosis							
	Enter code A, B, C, or Y, as appropriate.							
	Purchased Insurance from unrelated third party     B. Self-insurance     Purchased Insurance from a captive insurer     Other 3/							
	1/ Describe on a Continuation Sheet.							

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	RECOURED BY	PUBLIC LAW 100-675	NOME OF REPORTING ONLY
term Vo.		hem	description
8.3.3	Fesiqual Expens	41	Affection Bass Code
	tet 1	Major functions, activities, and e	elements of cost include
	(s) t	Rescription/Make up of the alloc	ation base:
8.4.0	Trensfer of tape office, identity o unit incurring the	in a continuation sheet the class	atters of expenses from reporting units to this home effection of the expense and the name of the recording

FORM CASE DS-1 (REV 2/96)

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## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

No.

Item description

4.3.0 Service Center and Expense Pool Allocation Bases.

Service centure are deportments or other functions white which perform specific technical and/or administratives services privately for the branch of either units within a reporting unit. Expense pools are pools of induct costs that we advanted privarily to other units within a reporting unit. Exemples of service centers are deter processing centure, reproduction services and conversationisms services. Exemples of expense pools are use and occupancy pools and frings bornelly pools.

### Cetoury Code

Conseally, costs incurred by such centers or pools are, or can be, charged or affected \$1 partially to specific four cast edjectives as direct cents and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent realization is exercised for the several collection, referred to brain as a Caregory "A", and \$6 sely to several other indirect; cost pools truch as a manufacturing overhead pool, engineering everhead pool and \$6.6 separate pool for subsequent realization to several final cest objectives, referred to ferrain as Category "B".

### Bete Code

List all the service centers and expense pools and error in column (1) Code A or B to indicate the cetegory of pool. Exter in Delurnin (2) one of the Affocution times Code A through P, or Y, kind on Page \_\_\_\_ to indicate the base used for charging or allocating service sector or exponse pool costs. Exter in Codens (13) the Code A or B to describe the costing method send. After, for each of the centers and pools indicate (a) the major functions, estimates and elements of cost included, and (b) the make up of the affocution base. Use a constitution should appear in registed.

Allocation
Cetegory Base Rate
Code Code Code
\_\_111\_\_\_121\_\_\_131\_ Service Center or Expense Pool Major functions, activities, and demonsts of cost included: (b) Description/Make up of the allocation base: (b) Description/Make up of the affocation base:

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ters No.	la la	nm description				
4.4.0	costing rates are used to change costs of service of our pools (Rate Code A in Column (3) of ten 6.3. Small) and if more than one is marked, explain on a A. Provised to upon on the b	basis of charges made, at least once aroundly				
	B. All charged or credited to Y. Othertsi 1/ Z. Service center is not appl	indirect cost poolst at least once annually Ecable to reporting unit				
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contr.				
	This item is directed to accordational year precise in special situations where, in fact, of establishing a separate inderest cent good, direction is made from an established everhead or GAA poof et a ret- ordate than the rezernel full expect for that pool. In the case of such a special effective, the terms "east fixed for tasts" or "more than full case", should be used of describe the genetice. The terms do pay apply the shouldand where, as in some cases of off-size activities, etc., a represels indirect each pool and base are used and the ratio for such activities to lever than the "who-boars" rate.					
	For each of the transactions or costs fested below, enter size of the following codes to bedicete year indirect cost effection precision with respect to that suntaction or cost. If Code A, hall rate, is amount, identify on a consequence, then the position seported under those 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Code 8 or C, loss than or more than the hall rate, is entered, describe on a continuation short the major types of expenses that are covered by such earts.					
		Rate Code				
	A. Full rate B. Special afocation at less than full rate Z. Transaction or one	Bookel effocation at more than tull rate     D. No overhead or GMA is applied it is not applicable to reporting unit				
	Transection or Cost to Which Indicest Costs May be Allected	Rute Code				
	tal Subcontract costs till Purchased Labor tol Government-tumbiled materials	<u>.                                    </u>				
	(d) Self-constructed depreciable actu- ted Labor on installation of assets	-				
	(g) Introorganizational transfers (all Julia Indicata on a feet interregionistical transfers in Julia Indicata on a confinencia on short the basis used by you as transferre to a change the cost or price of interregionistics of					
	transfers to Federal contracts or objectives. If the charge is based whether the transferor's GSA ray (i) Other transactions or costs librar fine it there are other transactions.	d on cost, indicate passes are included.) or Code B or C on this o or cissts to which				
	either less than full note or more a applied. List such transactions or continuation sheet, and for each types of expenses covered by sur	r costs on a describe the major				

FORM CASB DS-1 (REV 2/96)

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	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS			
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT			
tem Vo.			Item d	lescription			
4.6.0	requirements	for the a scable mu &D and I	Socation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are			
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.						
		Allocated to Federal contracts or similar cost objectives by means of a separate prol.					
	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.						
	Y.	Y Other 1/					
	Z Not applicable						
4.7.0	Cost of Choital Committed to Facilities. M accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to everhead and G&A expense pools: (Mark one.)						
	On a book identical to that used to abserb the actual depreciation or amortization from these facilities; land is assigned in the same manner as the facilities in which is related.						
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)				
	C.		By the "alternative allocation process" described in instructions for Form CASB-CMF.				
	z.	-	Not applicable.				
	1						
	1/ Describe	e on a Co	ntinuation Sheet.				

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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	COST ACCOUNTING STAN		PART	CAPITAL		PACTICES
	DISCLOSURE STAT REQUIRED BY PUBLIC LA		NAME	OF REPORT	ING UNIT	
tem fo.		Item e	tesoription			
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value
	Asset Category		Code (1)	Code (2)	Code	Code (5)
	(a) Land improvem	vents				
	(b) Building		1	1	-	-
	(c) Building improv		-	_	-	-
	(d) Leasehold imp		-	_	_	
	(e) Machinery and		_		-	-
	(f) Furniture and		-	_	-	-
	(g) Automobiles a (h) Data processin			-	-	-
		structure costs		_	_	_
	6) Patterns and d		-	-		-
	(k) Tools	FC 9	-			100
		ble must categories			_	-
	enumerate on	rs are used and a continuation sheet				
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter				
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting as	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for flu- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need
5.2.0	applicable cod Code 2.3  Destrection Practices for the same for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, for 1 the same for confing Feder or (III) on each item under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (8) on each line under Foonplice this item.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Costina. Financial Accounting as al contracts as for the mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch ilon sundar Fi complete film intm.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val income Tass (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract of the minorial Accounting at the contract of the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the contract of the the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the contract of the the contract of the cont	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CANTALIZATION PRACTICES				
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT			
Item No.		them d	escription				
5.3.0	Fully Depreciated Assets. Is a unage charge for fully depreciated assets charged to Federal contractal (Mark one.)						
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Departiable Property, Gains and losses are: (Wark the appropriate Inets) and if more than one is marked, explain on a continuation sheet.)						
	<ul> <li>Condited or charged currently to the same overhead or G&amp;A pools to which the depreciation of the sasets was charged</li> </ul>						
	Taken into consideration in the depreciation cost basis of the new Harrs, where trade in to involved						
1	C. Not accounted for separately, but reflected in the depreciation reserve account						
	¥	Y OtherIst 1/					
	Z Not applicable						
5.5.0	Containation or Expensive of Societies Costs. (Mark one line on each them to indicate your practices regarding copitatization or expensive of specified costs incurred in connection with capital assets. If the same specified cost is cometimes applicated, mark both lines and describe on a continuation sheet the circumstances when each method is used.)						
	Cust	Α.	Expressed	B. Copitalized			
1	(a) Freight	in	-				
	(b) Sales to	ixes	-	_			
	(c) Excise	taxes		10			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?				
	1) Procede on a Comm	Constant Phase					

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep		gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item description					
6.2.0	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one it marked, explain on a continuation sheet.)						
	Α	When actual payments are made directly to employees					
	8	When accrued (book accrue) or funds set aside but no trust fund involved)					
	C	When contributions are made to a nonforfeitable trust fund					
	D						
	Y	Otherisi 1/					
	z	Not applicable					
63.0	Severance Pay and Early Retirement. Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linetal and if more than one is marked, explain on a continuation sheet.)						
	A	Actual payments made					
	B Accrued amounts on the basis of past experience						
	C Not charged						
	Υ.						
	z	Not applicable					
6.4.0	Incidental Receipts. (Mark the appropriate linefal to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)						
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>					
	B	Where the amount of the receipt includes an allowance for profit, the cost- selated part of the receipt is credited to the same indirect cost pools to which selated costs have been charged; the profits are credited to Other (Miscellaneous) income					
	c. —	The entire amount of the receipt is credited directly to Other (Miscellaneous) income					
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a Continuation Shret.						

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS				
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT				
item No.		ltem d	Item description				
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	<ul> <li>Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power</li> </ul>					
	R	Same as above, except the proceeds are not reduced by all applicable costs.					
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged					
	D	Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/					
	z	Not applicable					
	1/ Describe on a G	Continuation Sheet.					

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS		
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 190-679				NAME OF REPORTING UNIT		
hem No.		75.52	Nam	description		
			Fort V	Il Jostnactions		
	This part covers the mazurement and assignment of costs for employee persions, post settlement benefits either than pensions dictuding post retirement health benefits, certain other types of deferred compersation, and insurance. Some organizations may secur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Sea other may insur a portion of these costs at the corporate level and the behavior at subordinate organizational levels.  Where the segment deporting until does not directly incur such costs, the segment should, on a continuation steet, identify the organizational entity that iscurs and records such costs, and should majorize that entity to complete the applicable performs of this Part VIII. Each such waitly is to fully disclose the methods and techniques used to measure, assign, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Recessary explanations required					
7.1.0	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practions or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61 4., General Instructions.  Pression Plans with Costs Charged to Federal Continues, identify the types and number of persion					
	plans whose costs are charged to Fodorial contracts or similar cost objectives; (Mark applicable law and enter number of plans.)  Number					
	4		Type of Pension Plan			
					Plans	
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans	
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans	
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans	
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each		
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)		
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	A. The plan name					
	<ol> <li>The Engkypir klassification Humber (EM) of the plan appears as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on MS Form 5500, if any					
	D. In there is funding opency established for the plan?					
	E.	E. Indicate where costs are accumulated: 111 Harsa Offica (21 Segrent				
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	numerous plant are lated under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plant which appears the instance of the product of the armounts of costs charged to Federal contracts, or similar cost objectives, describe, on a continuation should be basis for the coordination (auditing treatment of divisions), credit, and terfeitured required for each fiscal year. (If there are not more than three plant, provided for information should be provided for those plant that in the appears account for at least 80 percent of these defined contribution plan costs of should be to this segment or business unit.)					
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	Defined-Benefit Mental. Where numerous plans are licted under 7.1.0.8. (sechaling carbin defined-benefit plans tessinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define amounts of costs charged to federal contracts, provide information requasted before on a continuation should be as and man than three plans, provide information for all the plans. If there are mare than three plans, bringing before the temperature defined benefit plan costs decoded for those plans of the in the appropria excess for least least 100 pocent of those defined benefit plan costs decoded to this separant or business until:					
	A. <u>Accounts Cont Method</u> , Identify the actuarist cost method used, including the cost method(s) used to water annihily benefits, for each plan, isochide the method used to determine the actuarist's whole of exests. Along it applicable, include whether normal cost is developed as a line dollar amount or as a level percent of salary. For plans fitted under 7.1.0.8.1.b., enter "pay-or year-go".					
	8. Actualist Assumptions. Describe the events or conditions for which significant actualist assumptions are made for each plan. Do not include the current current: values of the assumption, but provide a description of the lastic such for determining these numeric values Alto, describe the criteria used to evaluate the validity of an actuaried assumption. For plans listed under Z.1.0.8.1.5, where "not applicable".					
	c	C. Market Value of Execute Agency Agency, Indicate if all expets of the funding agency are value on the basis of a readily determinable market price. If yes, indicate the basis for the market value. If my, describe have the market values are decembed for these accuse that do not have apply the principles market price. For plant total under 7.1.0.9.1.b., not not not periodic.				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Hem description					
7.2.0	Past retirement Benefits (1988) Other than Pensions lincholing post retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1988 plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an interpol part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)					
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat				
		Purchased Incurance from Captive				
	D.					
	E.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding	200			
	Y. Other 1/					
	Z Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A. The plan name					
	<li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment					
	F.	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE plan is fisted under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRE plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.					
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING		BOARD	1	AND INSURANCE COST			
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT			
Item No.	been description							
7.3.0	Employee Group Insurence Charged to Enderal Contracts or Similar Cost Objectives, Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, has surgical, medical, disability, accident, and similar plans for both active and retired employees, evithe coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)							
7.3.1	B. No Groceed to Item 7.4.0)  Employee Group Insurance Programs. For each program that covers a category of insured risk te.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employeest, provide the information below on a confiscation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies and self-insurance plans. If there are more that three policies and self-insurance plans. If there are account for all bases 80 personnt of the costs allocable to this segment or business unit for the program that owers each category of insured risk identified.)							
	Description of Employee Group Insurance Program:							
	Podicy or Ent- Josephica Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
	Column (1) - Cost Accumulation							
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (27 — Cast Basis							
	Enter code A	, B, C, or Y, as	appropria	ite.				
	B. Self-	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (3) - Includes Referes						
	Enter code A, R, C, or Y, as appropriate.						
	A. No. does not include benefits for re-	dua.					
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees					
	and retices are reported here instead of 7.2.0.						
	<ul> <li>Yes, PR2 boruffts for retirees are a part of a PR8 plan previously reported under 7.2.0.</li> <li>Y. Other 1/</li> </ul>						
	Column (4) - Panch	and Journeys Rating Basis					
	For each plan Ested enter code A. B. C. Y. or Z. se appropriate.						
	A. Retrospective Rating tales called experience rating plan or retention plant.						
	B. Manually Rated						
- 1	C. Community Rated						
	Y. Other, or more than one type 3/ Z. Mot applicable.						
	Coheren (S) - Projected Assesse Loss						
	For each self-invaced group plan, or the self-insured portion of purchased lessurance, enter cade A, B, C, Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis						
	of the cost of comparelés purchased insurance.  8. Sett-insurance costs are based on the contractor's experience, relevant industry experience, and						
	anticipated conditions in accordance with accepted actuarist principles.						
	<ol> <li>Actual payments are considered to represent the projected average last for the period.</li> </ol>						
		Y. Other, or more than one method 3/					
	Z. Not applicable						
	Column (6) - Innurance Administration Experien						
	For each self-inswed group plan, or the self-inswed person of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are treated.						
	A. Separately identified and accurreds	ted in indirect cost poets).					
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a					
		third party. (Describe accumulation and afforation process on					
	Y. Other 1/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	hern description					
7.4.0	Deterred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)					
	A.	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form \$500, if any</li> </ol>					
	C. The plan number as experted on IRS Form 5500, if any					
	Sindicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, p plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost antifucing whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	A.	Description of Man.				
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive				
	1	4. Other (explain)				
	8.		eral Contracts or Similar Cost Objectives.			
	1		ued and the account in fully funded ued and the account is partially funded or not funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item	description				
7.5.0	Employee Stock Ownership Hans (ESOPs). Does your organization make contributions to fund ESOF that are charged directly or indirectly to Tederal contracts or similar cost objectives? "Mork one)						
	A. Yes Proceed to item 7.5.1)						
	B No (Proceed to Ham 7.6.0)						
7.5.1	General Plan	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:					
	A. The plan name						
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>						
	c.	C. The plan number as reported on IRS Form 5500, If any					
	D. Indicate where costs are accumulated: (11 Home office (2) Segment  11 Home office (2) Segment						
	E. Are benefits provided pursuant to a written plan or an established practice? If azablahed practice, briefly describe.						
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes of Not.)					
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>					
	н.	H. <u>Valuation of Stock or Non-Cook Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.					
	r	<ol> <li>Earthbors and Divisions, Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated absent, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>					
		<ul> <li>J. Administrative Costs. Describe how the costs of administration of each plan listed a identified, grouped, and accumulated.</li> </ul>					

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	hem description					
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverings regarding worker's compensation, Sability and property insurance?  A					
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	information below on a continuation sheet using the codes described below: If there are not more than three goldies or self-insurance plans that are applicable to the fine of insurance, pravide information for all the policies and self-insurance plans. If there are more than three goldies or insurance plans, information should be provided for those goldies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:					
		Crediting 1 of Dividends Project	tel francisco			
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative sEsperant_			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) — Cost Bosis					
	Enter code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other 3/I					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.	Item description			
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	DISCLOSURE STATEMENT		THE THE HOME OFFICE DO DESCRI		
		DEV PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
em 0.		Hern c	e description		
.3.3	Fesiquel Exc	eriei	Aflecation Bass Code		
	tel	Major functions, activities, and ele	ements of cost include:		
	63	Description/Make up of the alloca	tion base:		
			lers of expenses from reporting units to this home		
	unit incuming	fy on a continuation sheet the classic the expense.	Scation of the expense and the name of the records		

FORM CASE DS 1 (REV 2/36)

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ters No.	tore	description			
4.4.0	Trestment of Variances from Actual Cost (Underphosption or Documentation). Where predeferring costing rates are used to change costs of service centers and expense people to Federal contracts or cost pools (Mark Code A in Column 111 of him 4.3.0), whiteness fines actual costs are: [Mark the Broth] and if more than one is marked, explain on a continuation sheet.]				
		sts of charges made, et least once annually effect east positivi at least once annually able to reporting unit			
4.5.0	Application of Oreshood and GAA Rates to Specified				
	other than the normal full rate for that pool. In the c rate or "more than full rate" should be used to dete	e made from an extablished overhead or GSA pool et a r use of such a special effection, the terms "less than ful- ritios the practice. The terms do pay apply to situations sequents inchest each pool and buse are used and the ro			
	For each of this transactions or costs first below, enter see of the following codes to indicate your indicate your indicate your indicate your indicate your indicate pass in the transact, its answer, foreign or cost. If Codes A, hall rate, in answer, foreign or costs of the position of the code and the form 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Codes B or C, loss than or more than the hall rate, is entered, describe on a continuation should make the position of expenses that are covered by such earts.				
		retin.			
		Izte Code			
	A. Full rate B. Special allocation at less than full rate				
	A. Full rate     B. Special advocation at less than full rate     Z. Transaction or cost i	Lote Code  C. Special affection at more than tull rate D. No profited or GSA is opplied			
	A. Full rate B. Special allocation at less than full rate	Late Code  C. Special offscation at more than tull rate D. No overhead or GLA is applical in not applicable to reporting unit			
	A. Full rate  8. Special effocation at less than full rate  2. Transaction or cost to  Transaction or Cost to Which Indicat Casts Mars be Affected  60 Subsectivest costs	Late, Code  C. Special offication at more than hall rate D. No everhead or GSA is applied a not applicable to reporting unit  Faite			
	A. Full rate  8. Special allocation at item than full rate  7. Transaction or cost to Which Indiana Costs May be Alecated  60 Selectorate costs  80 Purchased Labor	Late, Code  C. Special offication at more than hall rate D. No everhead or GSA is applied a not applicable to reporting unit  Faite			
	A. Full rate  8. Special effocution at less than full rate  2. Transaction or cast to Which belient Casts Mars be Affected  for Purchased Labor 60 Purchased Labor 60 Government demokrated motivists	Late, Code  C. Special officerion at more than hall sate D. No overteed or GAA is applied in not applicable to reporting unit  Rate Code			
	A. Full rate  8. Special adocurtion at less than full rate  7. Transaction or cost to Which Indiana Casts Mira he Allicated  tal Subcentract coatts  80 Purchased Labor  60 Government-benished motorials  (at) But constructed depreciable access	Late, Code  C. Special officerion at more than hall sate D. No overteed or GAA is applied in not applicable to reporting unit  Rate Code			
	A. Full rate  8. Special affocation at item than full rate  7. Transaction or Cost to Which indicate Costs May be Affocated  6a Subcentract costs  7. Purchased Labor  6d Government-banded motivide  6d Self-constructed dispersibility assets  6d Labor on installation of smoots  6f) Official was	Late, Code  C. Special officerion at more than hall sate D. No overteed or GAA is applied in not applicable to reporting unit  Rate Code			
	A. Full rate  B. Special allocation at item than full rate  Z. Transaction or Cost to Which indicat Casts March Allocate  to Bobsentract casts  D. Purchased Labor Government demohated restricts  of Government demohated restricts  to take on sectal depreciable assets  to Office with the contract of the costs  to Office work  to Office work  to Office work  to before parameters that other out	Late, Code  C. Special officerion at more than hall rate D. No received or GAA is applied in not applicable to reporting unit  Rate Code			
	A. Full rate  8. Special allocation at less than full rate  9. Special allocation at less than full rate  1. Transaction or Cost to Which indicat Costs Mire be Allocated  full Subsecutivest costs  80. Prochased Labor  61. Services and depreciable assets  full before a viscolation of amost  full before an viscolation of amost  62. Instrumentation transfers out  full before purintised transfers out  full before purintised transfers out  full confluential should be sales used to  confluential what full process or is federal contexts as six	Late, Code  C. Special offication at more than hall rate D. No overhead or GAA is applied in our applicable to reporting unit  Rate Code  I indicate on a y you as trensforce generational side cost			
	A. Full rate  8. Special affocution at lieus then feel rate  2. Transpection or cost to  Transpection or Cost to Whitch Indicate Costs Mire he Affocuted  to Behovehret costs  (b) Purchased Labor  (c) Government-hambled methods  (d) Self-constructed dispossibile assets  to Labor on installation of meret  (f) Off size work  (g) Intercognizations than offers out  the terropolarisation at transfers out  the confidencial state the besis used to  a charge the confut optics of inter-  transfers to Federal contracts or is  objectives. If the charge is based of  whether the transfers of SAR sage  (f) The transpections or costs (Brise of  Each if there are other transpection or  either less than fall store or more the  applied. List such transpections or  continged sakes, and for each de	Late, Code  C. Special offocation at more than hall rate D. No overhead or GAA is applied in our applicable to reporting unit  Faire Code  I indicate on a I you as transferre greatectivate labe root is cont, indicate nose are lockeded.] Jode B or C on this or cours to which m half rate is nosts on a souther than major			
	A. Full rate  B. Special allocation at lens than full rate  B. Special allocation at lens than full rate  E. Transpection or cost to Which indicate Costs Man be Allocated  for Devictment dusts  B. Purchand Labor  G. Covernment hambined manufals  at labor or installation of successful  taker or installation of successful  better opportunished transfers in (All  tester opportunished transfers in (All  tester opportunished transfers in (All  confluential should be abelia used to  a change the cost or price of inter-  transfers to federal controls of Sch auge  (C) Chee transpections or costs (Diese of  Enril It there are other betweenders  either last than fall onto or more the  applied. List such transactions or	Late, Code  C. Special offication at more than full rate D. No overhead or QSA is applied in not applicable to reporting unit  Fate Code  a indicate on a y you as transferre geneticitisms lister cost in violate in cost, indicate near are included, code B or C or that y costs to which ms hid into in costs on a souther or costs or which ms hid into in costs on a costs or a			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
			STATIMENT LIC LAW 100-679		
tem No.	Item d			escription	
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs ore	
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.	
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a	
	c.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the	
	Υ.	8	Other 1/		
	Z.	Z Not applicable			
4.7.0	Cost of Cochal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)				
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same monner as the les.	
	п.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)	
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form	
	z.	_	Not applicable.		
	N David	e co s P	antinuation Sheet.		

IV - 6

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
No.	Item description				
	Part V	natructions			
	Where a home office either establishes pr covered in this Part or incurs and then allocates to complete this Part to be included in the submission General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4			
5.1.0	Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categoric lated on Page, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed; a code from A though C in Column (2) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Colu (4) indicating whether or not residual value is deducted from the total cost of depreciable assets linter Code Y in each column of an asset category where another or more than one method applicate Code Y in cach column of an asset category where sancture or more than one method applicates C in Column (1) only. If an esset category is not applicable 3.				
	Column (1) - Copreciation Method Code	Column (2)-Useful Life Code			
	Breight Line     B. Declains belong     C. Sum-of-the years digits     D. Machine hours     E. Unit of production     Expansed at acquisition     G. Use charge     H. Method of depreciation used under the applicable belong if the content of seedlers     Y. Other or more than one needled     Z. Asset category is not applicable.	Replacement experience organized by expected changes in periods of sactivess.     Terms of Leave.     Estimated on the back of Asset Guidelines under lettered fleverse Procedures.     Cother, or more than one method. 1/1.			
	Column (3) Property Units Code	Column (4)-Residual Value Code			
	A. ladividual treits are economical for supervisity     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying	Residual value is estimated and defected     Residual value is covered by the depreciation method (e.g., declining belowed)     Residual value is estimated but not recovered.			

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES	
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT	
Item No.			Hern	description		
5.3.0	Fully Depreci	oted Ass	ets. Is a usage charge for	fully depreciated	assets charged to Federal contracts	
	Α.		Yes 1/			
	В.		No.			
	2.		Not applicable			
5.4.0	Treatment of the appropris	Gains ar	nd Losses on Disposition a and if more than one is m	f Depreciable Pro orked, explain or	gerty, Gains and losses are: (Mark a continuation sheet.)	
	<ul> <li>Conditad or charged currently to the same overhead or G&amp;A pools to which depreciation of the assets was charged</li> </ul>					
	Taken into consideration in the depreciation cost basis of the new items, where trade-in is knowled.					
	C. Not accounted for separately, but reflected in the depreciation reserve account					
	Y Otherist 1/					
	Z	Z. Not applicable				
5.5.0	<u>Contativation</u> or Expermins of Sociétée Costs. (Mark one line on each item to indicate your practice regarding capitalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is commitme expensated and cornetimes capitalized, mark both lines and describe or a continuation sheet the circumstances when each method is used.)					
	Ç.	est .		. Expressed	B. <u>Copitalized</u>	
	(a)	Freigh	t-in	-		
	063	Sales	taxes		_	
	(c)	Escine	tiores			
	140	Archit	ect-engineer from		_	
	(e)	Overb	exils (extraordinary repairs			
	1					

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FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	IDARD PART VI - OTHER COSTS AND CRE		EDITS			
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT				
tem No.		Item	fescription					
	99 TS	Part M	Instructions					
		re a home office either establishes p						
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete			
6.1.0	each column	Method of Charging and Crediting Yacation, Holiday, and Sick Pay. (Mark the appropriate line(s) in each column of litems 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpubli						
	2000			Salar	ied			
	1227 6-72-72	201020200	2001000	Non-	-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)			
	A.	When Accrued (earned)	200	200	825			
	В.	When Taken	-					
	Υ.	Otherix) 2/	22.5	-				
6.1.2	Charges for Holiday Pay							
	Α.	When Accrued (carned)						
	8.	When Taken			_			
	Υ.	Other(s) 2/		-	-			
6.1.3	Charges for	Sick Pay						
	Α.	When Accrued (earned)						
	В.	When Taken	2 (2)	100	1000			
	Y.	Otherical 2/	-					
6,1,4		Inused or Unpaid oliday, or Sick Pay						
	۸.	Credited to Accounts Originally						
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-					
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78				
		Accounting Periods 2/	<u> </u>		Annual Inc.			
	Y.	Other(s) Z/						
	Z.	Not Applicable		-	-			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29							
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.		Item	scription			
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a			
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	not or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal tumover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than			
	A	Actual payments made				
	B	B Accrued amounts on the basis of past experience				
	C Not charged					
	Y	Other(s) 1/				
	z	Not applicable				
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		Item d	description			
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)			
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power				
	B	Same as above, except the proceeds are not reduced by all applicable costs.				
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D	D Proceeds are credited to Other (Miscellaneous) Income				
	Y	Y Officerist 1/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hern d	tescription	
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	Α.	The pion name		
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if	
	C.	The plan number as reported on HS i	Form 5500, if any	
	D.	is there a funding opency established	for the plan?	
	E	Indicate where costs are accumulated (1) Home Office (2) Segment	4	
	F.	If the plan provides supplemental box	refits to any other plan, identify the other plants).	
	represent plant are listed under 7.1.0.A., 7.1.0.A.2.b., or 7.1.0.B.2.c., for those plant which separator of largest dollar amounts of costs sharped to Federal contracts, or similar cost objectives, discribe on a cost about the basis for the contribution facilities from the following country, and territorial required for fiscal year. (If there are not more than three plant, periods information for all the plants, if there are more three plants, information should be provided for three plants that in the appropriat account for at least 80 p at those defined contribution plan costs allocable to this segment or business unit.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)	
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal converse, provide the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.	
	a. <u>Actuated Cont Method</u> , klerelly the actuated cost method used, including the cost method used to value anythey benefits, for each plan, letched the method used to determine the actuated whole of exists. Alon, it applicables, include whiches normal cost in developed as a diable amount or as a level percent of salary. For plans fitted under 7.1.0.8.1.b., enter "poyage".			
		Loss So. 1		
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.	
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe here the mark where II are, describe here the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans	
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>	
	c	Actuated Assurantions. Describe the assurantions are made for each personnel and actually act	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable, and the special of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for those access that do not have or plans listed under 7.10.07.1.b., enter "not applicable", a whether the cost for the segment is determined as:	

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS DOARD		AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hem description				
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions linckyding post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 19th plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)				
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	baurer		
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IRS For RS Form 5500, if any ed reserve extablished for the plan?		

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1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed usernounts of costs charged to Federo below on a continuation sheet.  • all the plans. If there are more that in the aggregate account for at usiness unit.  • Actuarid Cost Method, Identify benefit, as apprepriate. Include assets, Identify the ameritariston under 7.2.08, enter Costh accontential funding? and identify the Actuarid Assumptions, Describe accusrial accomptions, Describes accusrial accomptions, Europe these numeric values. Also, describes actuarial accomption. For plans.  Funding. Provide the following plans: Funding. Provide the following plans: Funding. Possible the criteria for a contract of the c	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the all centracts, or other similar cost objectives, provide 85 there are not more than three plans, provide 65 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used is determine the actuatial value of methods and periods used, if any, for plans listed under 7.2.0.F., enter ne amortization methods and periods used of any, in the events or conditions for which algorithms to such plan. Do not include the current numeric rowach plan. Do not include the current numeric rowach a description of the basis used for determining orbit the critical used to evaluate the validity of an under 7.2.0.B., or 7.2.0.F., enter "not applicable".  Information on the funding practice for the costs of the royalogs of funding the resourced and assigned costs or prototice of funding the recovered and assigned costs.	
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed usernounts of costs charged to Federo below on a continuation sheet.  • all the plans. If there are more that in the aggregate account for at usiness unit.  • Actuarid Cost Method, Identify benefit, as apprepriate. Include assets, Identify the ameritariston under 7.2.08, enter Costh accontential funding? and identify the Actuarid Assumptions, Describe accusrial accomptions, Describes accusrial accomptions, Europe these numeric values. Also, describes actuarial accomption. For plans.  Funding. Provide the following plans: Funding. Provide the following plans: Funding. Possible the criteria for a contract of the c	ader 7.2.0. for those plans which represent the rall contracts, or other similar cost objectives, provide the first are not more than three plans, provide han three plans, information should be provided for least 80 percent of those PHB costs allocable to this the extraorial costs of these PHB costs allocable to this the extraorial costs of these plans or each the method used to determine the actuarial value of methods and periods used, if any, for plans listed uniting. For plans listed uniting? For plans listed uniting? For plans listed uniting? A priori listed to the exercise of the exercise of conditions for which significant for each plan. Do not include the current numeric variety plans listed united to each plan. Do not include the current numeric area of the criteria used to evaluate the validity of an united 7.2.0.8, or 7.2.0.F., enter "not applicable".	
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet. If there are more that in the aggregate account for at stream units and the plans. If there are more that in the aggregate account for at stream units.  Actuariol Cost Method. Mentify benefit, as apprepriate. Include: accests, identify the amortization under 7.2.0.8., enter "cash accounted funding" and identify the actuarial accomptions, the actuarial accomptions, but gives on the assumptions, but gives entering accountering accountering these numeric values. Also, desactuarial accomption. For plans funding. Provide the following in plans (Funding. Poovide the following in plans (Funding. Poovide the criteria for the plans (Funding. Poovide the criteria for the control of the criteria for t	all contracts, or other similar cost objectives, provide there are not more than three plans, provided han three glass, information should be provided for least 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans fated unding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current numeric worker 2.2.0.B. or 7.2.0.F., enter "not applicable", information on the funding practice for the costs of the r 7.2.0.F., enter "not applicable".]	
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7,2,0.8., enter "cash according to the following and identify the acquired Assumptions are made avalues of the assumptions, but p these numeric values. Also, desactuarial assumptions, but p these numeric values. Also, desactuarial assumption. For plans funding. Provide the following in pain: (For plans under 7,2,0.8. e).  1. Describe the criteria for r	the methods used to determine the actuarist value of methods and periods used, if any, For plans fisted unding?. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current normalis existed a description of the basis used for determining either the criteria used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the r 7.2.0.F., enter "not applicable".	
	0000	actuarial accomptions are made wakes of the assumptions, but p these numeric values. Also, dei actuarial accomption. For plans funding. Provide the following i plan: (For plans under 7.2.0.8. e 1. Describe the oritoria for	for each plan. Do not include the current numerio nowine a description of the basis used for determining orbit the critical used to evaluate the validity of an under 7.2.0.8. or 7.2.0.5., enter "not applicable", information on the funding practice for the costs of the r 7.2.0.5., enter "not applicable".	
	C.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for c	r 7.2.0.F., enter "not applicable".)	
			y practice of fundion the measured and assigned past	
		z. Briefly describe the fund.  Rec all assets valued on yes, indicate the basis up	ecrusi, funding is made pursuant to VEBA or 401(h) ing arrangement. the basis of a readily determinable murket price? If sod for the market value. If no, describe how the led for those assets that are not valued on the basis of	
	Basis for Cost Computation, Indicate whether the cost for the segment is det     85:			
		An allocated portion of t     A separately computed if those segments.	he total PRB plan cost RB cost for one or more segments. If so, identify	
	E. <u>Forfeitability</u> . Does each perticipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.			
	Z.	Not applicable, proceed	is item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party
   Setf-insurance
   C. Purchased Insurance from a captive insurer
   Y. Other 19

3/ Describe on a Continuation Sheet.

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## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

REQUIRED BY PURLIC LAW 100-679		NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occured and the account is fully funded Costs charged when occured and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPs), Does your organization make constitutions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	B Ne (Proceed to Ham 7.6.0)				
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, If any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, H arry				
	Indicate where costs are accumulated:     (11 Horse office     (2) Segment				
	E. Are benefits provided purposent to a written plan or an established practice? If established practice, briefly describe.				
	F.	Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Voluntion of Stock or Non-Cosh Assets</u> . Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li>Enrictions and Dividents. Describe the accounting treatment for forfeitures and dividents, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>				
	<ul> <li>J. Administrative Costs. Describe how the costs of administration of each plan listed a identified, grouped, and accumulated.</li> </ul>				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASE DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	ltur	Item description			
7.6.1	Continued.				
	Column (3) - Coeffing (	of Dividends and Earned Refunds			
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	Credited directly or indirectly to Federal combacts or similar cost objectives in the year     annual.				
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year				
	c. Acrosed each year, as applicable, to currently sellect the net annual cost of the				
	insurance  D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904-416-50(s)(1)(iii))				
	E. Manually Rated - not applicable				
	Y. Other, or more than one 1/				
	Z. Not applicable				
	Column 19] Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased incurance.				
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and positions.</li> </ul>				
	C. The actual amount of losses are considered to represent the projected average loss for the period.				
	Y. Other, or more than one method. 3/				
	Z. Nat applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A. Separately identified and accum	soleted in indirect cost pool(s).			
		ted, and allocated to cost objectives either at the of (Describe allocation method on a Continuation			
	C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).				
		or third party. (Describe accumulation and attacation			
	Y. Other 1/	The second of			
	Z. Not applicable				
	1/ Describe on a Continuation Sheet.				

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

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		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
term Vo.		Seacription				
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code			
	tel	Major functions, activities, and at	cments of cost include:			
	63	(b) Description/Make up of the allocation base:				
	350					
8.4.0	Impair of tagement. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the recording unit incurring the expense.					
Į.						

Item

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	nem description
4.6.0	Independent Research and Development (RRD) and Bist and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRRD and BISP costs are contained in 48 CFR 9904.420. The field rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRRD and BISP costs are IRRD and BISP projects were under contract, and the "burdened" IRRD and BISP costs are (Mark appropriate line)s).

Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.

Allocated to Federal contracts or similar cost objectives by means of a n. aeparate pool.

Transferred to the corporate or home office level for reallocation to the benefiting segments. C.

Y. \_\_\_\_ Other 1/

Not applicable Z

Cost of Copital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.) 4.7.0

On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.

On a basis not identical to that used to absorb the actual depreciation or amerization from those facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)

 By the "alternative allocation process" described in instructions for Form CASB-CMF. C.

Z. \_\_\_ Not applicable.

1/ Describe on a Continuation Sheet.

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DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Where a home office either establishes practices or procedures for the types of costs covered in this Part or brown and then allocates these costs to its segments, the home office may complete this Part to be included in the automission by the segment as indicated on page 69.4.

General Instructions. Depreciping Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Plage \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciption (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) infecting whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code Replacement experience organized by expected changes in periods of usefulness.
 Term of Lease
 C. Estimated on the back of Amet Guidelines under letternal flavence Processor. A. Straight Line
B. Declaring balance
C. Summit the years digits
D. Machine hours
E. Unit of production
F. Exponent at acquisition F. Expressed of Adaptation G. Use charge H. Method of deprediction used under the against black in the control Procedures Y. Other or most then one method 31 Z. Asset category is not applicable Procedures

Y. Other, or more than one method 1/ Column [4]-Residual Value Code Column (3)-Property Units Code Recidual value is estimated and deducted
 Recidual value is covered by the depreciation method it.g., decilining balance
 Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR \$904.409 \$1.7
 Other or more than one method 3/ A. Individual units are accounted for A. Individual traits are economical for separately as personned to groupe of except with similar service flows.

C. Applied to groupe of extents with verying service flows.

Y. Other or more than one method. J.!

1/ Describe on a Continuation Short.

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

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(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

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	COST ACCOU	UNTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.			Hern	description	
5.3.0	<u>Fully Depreciated Assets.</u> Is a usage charge for fully depreciated assets charged to Federal contracts (Mark pre.)				
	Α.		Yes 1/		
	В.		No.		
	2.		Not applicable		
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)				
	Α.	-	Credited or charged com- depreciation of the asset		overhead or G&A pools to which the
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y.	-	Otherisi 1/		
	Z	-	Not applicable		
5.5.0	regarding ca the same so	pitalizatio ecified 44	n or expensing of specific	d costs incurred and sometimes	n each Hem to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Ç.	est .		. Expressed	B. <u>Copitalized</u>
	(a)	Freigh	t-in	-	
	063	Sales	taxes		_
	(c)	Escine	tiores		
	140	Archit	ect-engineer from		_
	(e)	Overb	exils (extraordinary repairs		
	1				

## 

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		UNTING STANDARDS BOARD	BOARD PART VI - OTHER COSTS AND CREDIT		EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		Item	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
	1227 6-72-72	201020200	2001000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)		
	A. When Accrued (earned)		200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	B. When Taken				_		
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sidk Pay						
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	1000		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78			
		Accounting Periods 2/	<u> </u>		Annual Inc.		
	Y.	Other(s) Z/					
	Z.	Not Applicable		-	-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.	tem description				
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	not or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Early Reticement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement segulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linefal and if more than one in marked, explain on a continuotion sheet.)				
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	c	Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	ii) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		Item d	escription			
6.5.0	Proceeds from Erroloyee Weltzre Activities. Employee weltare activities include all of those activities set forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	<ul> <li>Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power</li> </ul>					
	B Same as above, except the proceeds are not reduced by all applicable costs					
	c	C. Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged				
	D Proceeds are credited to Other (Miscellaneous) Income					
	Y	Y Otherist 1/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identity the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	Α.	The pion name			
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if		
	C.	The plan number as reported on HS i	Form 5500, if any		
	D.	is there a funding opency established	for the plan?		
	E.	Indicate where costs are accumulated (1) Home Office (2) Segment	4		
	F. If the plan provides supplemental benefits to any other plan, identify the other plants).				
	nameurs plant are littled under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plant which supercord the largest delite introdes of costs charged to floated contracts, or similar cost dejectives, describe on a confinent short the basis for the constitution fundading beatment of dividends, credits, and forteitured required for each fiscal year. (If there are not more than three plants, periode information for all the plants. If there are must fixed three plants, information should be provided for those plants that in the appropriat account for at least 90 percent of three defined contribution plan costs effective to this segment or fusioness unit.)				
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)		
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, perceive the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.		
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os		
		Loss Str. 1			
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.		
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to as- lated under 7.1.0.8.1.5, where "ext Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans		
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic supple for the removing these emergic values, related the validity of an activarial assumption. For plans applicable? <u>2015</u> , indicate it all assets of the funding agency are valued in market price. If you, indicate the basis for the market or values are decreased for these accusate that do not have		
	c	Actuated Assurantions. Describe the assurantions are made for each person assurantions, but provide a disorder faite, describe the otheris used to we listed under 7.1.0.8.1.5. while "not Market Value of Frenches Assured Assured Value of Frenches Assured Value of the stable of a realty determination value. If we, describe have the mark readily determination market price. If the stable of the Cost Cornectation, indicate 1. As although parties of the 1.	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:		

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Hem description			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusi Aprus Accounting Cash (apr-ex-you-go) Accounting Purchased Insurance from Capthe Sad I-manance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

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1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or procinice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost YBB cost for one or more segments. If so, identify		
	<ol> <li>Forfeitability. Does each perficipent have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected arrange lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item e	fescription		
7.5.0	Employee Stock Ownership Plans (SQPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, If any</li> </ol>				
	C. The plan number as reported on IRS form 5500, if any				
	D. Indicate where costs are accumulated: (1) Home office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412, (Answer Yes or Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Wybustion of Stock or Non-Cosh Assets</u> . Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li>Exclusions and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated abares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		ltem :	Sescription				
7.6.1	Continued.						
	Column (3) — Crediting of Dividends and Easted Refunds						
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.				
	A.		ederal contracts or similar cost objectives in the year				
	earned  B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year						
	C.	neceived, not necessarily in the year earned  C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.					
	D.	Not credited or refunded to the c	ontractor but retained by the carriers as reserves in				
	accordance with 48 CFR 9904.416-50(a)(1)(iv)  E. Manuelly Roted - not applicable						
	Y. Other, or more than one 1/						
	Z. Not applicable						
	Column (4) Projected Average Loss						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>						
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>						
	C.	practices.  C. The actual amount of losses are considered to represent the projected average loss the period.					
	Y.						
	Z. Nat applicable						
	Column (5) - Insurance Administration Expenses						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated.						
	A	Separately identified and accumu	lated in indirect cost pool(s).				
	<ol> <li>Separately Montified, accumulated, and allocated to cost objective segment and/or home office level (Describe allocation method on a</li> </ol>						
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a				
	D.						
	Y.	Other 1/					
	Z.	Not applicable					
	1/ Desc	ribe on a Continuation Sheet.					

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DART VIB HOME OFFICE EXPENSION DESCRIPTION OF PART VIB HOME OFFICE EXPENSION OFFICE EXPENSION OFFICE EXPENSION OFFICE EXPENSION OFFICE EXPENSION		PART VIII - HOME OFFICE EXPENSES				
			NAME OF REPORTING UNIT				
term Vo.		Hern c	Seacription				
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code				
	tel Major functions, etthities, and elements of cost include						
	63	Description/Make up of the alloce	tion base				
	350						
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports				
Į.							

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Part V Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or locars and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Page \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

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COST ACCOUNTING STANDARDS BOARD		PART	CAPITAL		PACTICES		
	DISCLOSURE STAT REQUIRED BY PUBLIC LA		NAME	OF REPORT	ING UNIT		
tem fo.	Item description						
5.1.0	Continued.		Depreciatio Method	n Usaful Lile	Property Units	Residual Value	
	Asset Category		Code (1)	Code (2)	Code	Code (5)	
	(a) Land improvem	vents					
	(b) Building		1	1	-	-	
	(c) Building improv		-	_	-	-	
	(d) Leasehold imp		-	_	_		
	(e) Machinery and		_		-	-	
	(f) Furniture and		-	_	-	-	
	(g) Automobiles a (h) Data processin			-	-	-	
		structure costs		_	_	_	
	6) Patterns and d		-	-		-	
	(k) Tools	FC 9	-			100	
		ble must categories			_	-	
	enumerate on	es are used and a continuation sheet					
	each such applicable cod Code Z.)	et category and the ea. Otherwise enter					
5.2.0	applicable cod	es. Otherwise enter Costing, Financial Acc al contracts as for fin	ancial accoun	ting and inco	ome tax?	Mark either (	
5.2.0	applicable cod Code Z.)  Depreciation Practices for I the same for costing Feder or (R) on each line under Fi	ca. Otherwise enter Costing, Financial Acc al contracts as for fin- mancial Accounting as	ancial accoun	ting and inco n. Nat-for-p	ome tax?	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for costing Feder or (II) on each lists under Fi complete this item.)  Financial Accounts	ez. Otherwise enter Costina, Financial Acc al contracts as for fin mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for: the same for cooling Feder or (8) on each line under Fi complete this item.)  Financial Accountin ful Methods	ez. Otherwise enter Costing, Financial Acc of contracts as for flu- mancial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either (/ izations need	
5.2.0	applicable cod Code 2.3  Destrection Practices for the same for costing Feder or (8) on each like surder Fi complete this item.  Financial Accounts (a) Methods (b) Useful lives	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco n. Nat-for-p	ome tax? ) rofit organi	Mark either ( izations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for 1 the same for confing Feder or (III) on each item under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	ancial account ad Income To	ting and inco	ome tax? ) rofit organi	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, for it the same for confing Feder of III on each iten under Fi complete this frem.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val	es. Otherwise enter Cooline, Financial Acc al contracts as for the monoial Accounting as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices for the same for conting Foder or (8) on each line under Foonplice this item.  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual va Income Tax	ce. Otherwise enter Continu. Financial Accounting as all contracts as for fin mancial Accounting as as	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Depreciation Practices, fact the same for confing Feder of (II) on each item under Fi complete this frem.)  Financial Accounts ful Methods (b) Useful lives (c) Property un (d) Residual val income Tax (e) Methods (f) Useful lives (d) Useful lives (e) Methods (f) Useful lives	es. Otherwise enter Continu. Financial Acc al contracts as for fin- moncial Accounting as  19  18  18  18  18  18  18  18  18  18	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	
5.2.0	applicable cod Code 2.3  Descreción Peretiras fordithe same for cesting Feder of IRI on roch ilon sundar Fi complete film intm.)  Financial Accounts (a) Methods (b) Useful lives (c) Property un (d) Residual val Income Zas (e) Methods	ca. Otherwise enter Continu. Financial Acc al contracts as for fin- minorial Accounting at the contract of the contract of the minorial Accounting at the contract of the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the the contract of the contract of the contract of the the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the the contract of the contract of the contract of the contract of the the contract of the contract	A. Yas	ting and inco	ome tax?   rofit organ B. No	Mark either (i bations need	

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES		
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.		them d	escription			
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and Losses on Disposition of Deparciable Property, Gains and losses are: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.					
	<ul> <li>Credited or charged currently to the same overhead or G&amp;A pools to which the depreciation of the assets was charged</li> </ul>					
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.					
	C. Not accounted for separately, but reflected in the depreciation reserve account					
1	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)		
	Cust	Α.	Expressed	B. Copitalized		
1	(a) Freight	in	-			
	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		10		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?			
	1) Procede on a Comme	Constant Phase				

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addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep	5	gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item d	escription				
6.2.0	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one is marked, explain on a continuation sheet.)						
	Α	When actual payments are made directly to employees					
	8	When accrued (book acon.	of or funds set aside but no trust fund involved)				
	C	When contributions are ma	ide to a nonforfeitable trust fund				
	D						
	Y	Other(s) 1/					
	z	Not applicable					
6.3.0	Severance Pay and Early Beticement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged directly or indirectly to federal contracts, are based on: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C Not charged						
	Y Otheris) :j/						
	Z Not applicable						
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is				
	A The entire amount of the receipt is credited to the same indirect cost por which related costs have been charged						
	B	B Where the emount of the receipt includes an allowance for profit, the cost-related port of the receipt is credited to the same indirect cost pools to while salated costs have been charged; the profits are credited to Other (Miscotlaneous) shoome.					
	C The entire amount of the receipt is credited directly to Other (Miscellaneo Income						
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS				
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description						
6.5.0	Proceeds from Employee Welfaze Activities. Employee welfare activities include all of those activities act forth in FAR 31.2.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are induced by all applicable costs such as depreciation, heat, light and power					
	R	Same as above, except th	e proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged					
	D	Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/					
	z	Not applicable					
	1/ Describe on a G	Continuation Sheet.					

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS		
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		STATEMENT	NAME OF REPORTING UNIT			
hem No.		Item description				
			Fort V	Il Jostnactions		
	retirement be of deferred of corporate or others may it organizations When a continuation require that of disclose the segment(s) p	This part covers the measurement and assignment of costs for employee persions, post settlement benefits defer than pensional dictuding post estimanes health benefits, cerein other types, of deferred compersation, and insurance. Some organizations may year all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Sea other sety incur a portion of these costs at the corporate level and the behavior at subordinate organizational levels.  Where the segment deporting until does not directly incur such costs, the segment should, on a continuation steet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of the Part VIII. Each such entity is to fully disclose the methods and techniques used to measure, assign, and allocate such costs to the				
7.1.0	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part. Will or issuar and then allocates these costs to its segments, the home office may complete this Part to be included in the automization by the segment as indicated on page 61 4. <u>Foreign Plans with Costs Charged to Federal Contracts</u> . Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal					
	and enter re			sees or senses cost objectives, overs app	Number of	
	4		Type of Pension Plan			
					Plans	
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans	
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans	
	Α.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans	
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans	
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each		
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)		
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	tem description			
7,1,1	Gasest Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	The pion name				
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #			
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.	E. Indicate where costs are accumulated: 111 Harsa Offica (21 Segrent				
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	numerous plans are lasted under 7.1.0.8., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plans which represent the prevent deliar amounts of costs charged to Federal contracts, or similar cost dejectives, describe on a continuation should be basis for the compliantion (auditing treatment of dividends, credit, and beriotives) required for each fiscal year. (If there are not more than three plans, penalty information should be provided for those plans that in the appropriate account for at least 90 percent of these plans, information should be provided for those plans that in the appropriate account for at least 90 percent of these plans of the provided for those plans that in the appropriate account for at least 90 percent of these defined contribution plan costs alterable to this segment or business unit.)					
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocable to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	B. <u>Actualid Assumptions</u> . Describe the events or conditions for which significant actualist ensureptions are made for each plan. Do see include the cumont cumont values of the assumption, keep provide a description of the lasts used for determining these ensureds with Alzo, describe the citize's used to evaluate the viditity of an actuarial assumption. For plans listed under 7.1.08.1.0. under "not applicable".					
	C. Market Value of Funcing Agency Agency, Audiono if all exacts of the handing agency are villed to the basis of a readily determinable market price. If yes, indicate the basis for the market value. If no, clearlook have the market values are determined for these accuse that do not he smallly determinable market price. For plant total under 7.10.5.1.b., under a ret explosion.					
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	fescription			
7.2.0	Pest-retirement Benefits (PHBs) Other than Pensions lincheding post-retirement health care benefits) Charged to Federal Contracts, identify the accounting method used to determine the costs and the number of PHB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.)					
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat				
		Purchased Incurance from Captive				
	D.					
	E.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding	200			
	Y. Other 1/					
	Z Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PIBS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A. The plan name					
	<ol> <li>The Exployer Identification Number (EIR) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. In there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		BOARD	D AND INSURANCE COST						
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT					
Item No.			lte	em description						
7.3.0	Emplayee Group Ins organization provide surgical, medical, do the coverage was pr A.	group insurance sability, accident reviously describ Yes (Comple	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital			
7.3.1	Employee Group Ins life, hospital, surgice employeest, provide III there are not mor information for all the insurance plans, into aggregate account for	B. No Gracest to hem 7.4.0)  Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, sungical, medical, disability, accident, and circilar programs for both active and read employeest, provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies and self-insurance plans. If there are more that there policies and self-insurance plans, and self-insurance plans that is the aggregate account for at least 80 percent of the cests efficiently to this segment or business unit for the program that obvers each category of insured risk identified.)								
	Description of Employee Group Insurance Program:									
	Podicy or Ent- Journation Plan	Court Accommendation (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)			
		- 0	Column (1)	- Cost App	amulation					
	Enter Code A. B. or Y. as appropriate.									
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/									
	Column (2) — Cast Basis									
	Enter code A	Enter code A, B, C, or Y, az appropriate.								
	B. Self-	hased Insurance hased Insurance r 3/			10.00					
	1/ Describe on	a Continuation	Sheet,							

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (3) - Includes Religions					
	Enter code A, B, C, or Y, as appropriate.					
	A. No, does not include benefits for retirers.  9. Yes, PRS borefits for retires that are a part of a policy or coverage for both active employees					
	ped reticors are reported here instead of 7.2.0.					
	C. Yes, PR2 borefits for retirees are a part of a PR8 plan previously reported under 7.2.0. Y. Other 1/					
	Column (4) - Panch	and Journeys Rating Basis				
	For each plan lated enter code A. B. C. Y. or Z. se appropriate.					
	A. Retrospective Rating tales called experience rating plan or retention plant.					
	B. Manually Rated					
	C. Community Reted					
	Y. Other, or more than one type 3/ Z. Mot applicable					
	Coheren (5) — Projected Assesse Loss					
	For each self-insured group plan, or the self-insured portion of perthased insurance, enter code A, B, C, Y, or Z, as appropriate.					
		projected everage loss for the period estimated on the basis				
	of the cost of comparable purchase  8. Self-incurance costs are based on t	d wourance. he contractor's experience, relevant industry experience, and				
		e with accepted actuarist principles.				
	<ol> <li>Actual payments are considered to represent the projected average loss for the period.</li> </ol>					
	Y. Other, or more than one method 3/					
	Z. Not applicable					
	Çokuma (6) – lemen	nce Administrative Experies				
	For each self-instead group plan, or the self-instead portion of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accurreds	ted in indirect cost poets).				
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
	C. Not separately identified, but inclu- Continuation Short!	C. Not separately identified, but included in indirect cost pools. (Describe pools) on a				
		third party. (Describe accumulation and afforation process on				
	Y. Other 1/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.		hem d	escription		
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?		
	A.	Yes (Complete Ham 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)			
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:		
	A.	The plan name			
	<ol> <li>The Eingfoyer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	<ol> <li>Indicate where costs are accumulated:</li> </ol>				
		(1) Home office (2) Segment			
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .		
7.4.2	represent the objectives, p plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost antifuction whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:		
	A.	Description of Man.			
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive			
	1	4. Other (explain)			
	8.		eral Contracts or Similar Cost Objectives.		
	1		ued and the account in fully funded ued and the account is partially funded or not funded		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOF that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)					
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	The plan name				
	B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any					
	c.	C. The plan number as reported on IRS Form 5500, If any				
	Indicate where costs are accumulated:     (1) Home office     (2) Segment					
	E. Are banefits provided pursuant to a written plan or an established practice? If astablished practice, briefly describe.					
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)				
	G.	Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	H. <u>Valuation of Stock or Non-Gosh Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.				
	r	<ol> <li>Earlethors and Dividends. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP costs charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>				
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT		
item No.	Hem	description			
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?		
	B No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.			
	for and similar peds, automobile liability and property damage, general liability!, provide the information below on a continuation these using the codes described below: If there are not more than three policies or self-incurance plans that are applicable to the fine at insurance, provide information for all the policies and self-incurance plans. In these self-incurance plans that me sources plans, information should be provided for those policies and self-incurance plans that in the aggregate account for at least 8D percent of the costs allocable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:				
	Creding Self-Insurance of Dividends Projected Insurance				
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative s. <u>Europees</u>		
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/				
	Column (2) - Cost Books				
	Enter code A. B. C. or Y. as appropriate.				
	Perchased Insurance from unrelated third party     B. Bell-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/				
	1/ Describe on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

## Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.5.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	COST ACCOUNTING ST. DISCLOSURE ST REQUIRED BY PUBLIC	ATEMENT	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
term Vo.	her		description
8.3.3	Pesidual Expenses		Affocation Bass Code
	(a) Major for	ctions, activities, and el	coverib of cost include
	(b) Description	on/Make up of the alloce	tion base:
8.4.0	Irenate: of Expenses. Herica, identify on a contunit incurring the expense	inustion sheet the dessi-	ters of expenses from reporting units to this home fication of the expense and the name of the records
10			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS DISCLOSURE STATEMENT		CAPITAL		RACTICES	
	REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
loem No.		Item description		153		
5.1.0	Continued.	- III-S - Account		None or wa	Water and	
	\$2.55 EV-185	Depreciation Method		Property Units	Residual	
	Asset Category	Code	Code	Code	Code	
	EARL SEGRET	(2)	(2)	[2]	450	
	(a) Land improvements					
	(b) Building				_	
	(c) Building improvements		-			
	(d) Leasehold improvement				0-500	
	(e) Machinery and equipme					
	(f) Furniture and fixtures				-	
	(g) Automobiles and truck		-		-	
	(h) Data processing equipr		_	-	_	
	6) Programming/reprogram 6) Patterns and dies			-		
	(k) Tools		-	-		
	0) Other depreciable mass					
	(Enter Code Y on this I asset categories are us enumerate on a consin	ed and outloo sheet				
	each such asset category applicable codes. Other Code Z.)	arwise onlar				
5.2.0	applicable codes. Othe Code Z.)  Deprecipion Practices for Goating, the name for cooling Federal contrator (R) on each line under Financial a complete this item.)	rivitis enter  Financial Accounting, and  cts as for financial accounting  Accounting and Income To	nting and inco or. Not-for-p	ome tax? () rofit organi	Mark either (/ zations need	
5.2.0	applicable codes. Othe Code 2.3  Depreciation Practices for Costing, the same for costing Federal control of (8) on each line under Financial accomplete this item.)  Financial Accounting	rwise enter Financial Accounting, and cts as for financial accoun	nting and inco or. Not-for-p	ome tax? [	Mark either (/ zations need	
5.2.0	applicable codes. Othe Code 2.3  Depreciation Practices for Costing, the same for costing Federal contra or (8) on each line under Financial a complete this item.)  Financial Accounting (a) Methods	rivitis enter  Financial Accounting, and  cts as for financial accounting  Accounting and Income To	nting and inco or. Not-for-p	ome tax? () rofit organi	Mark either (/ zations need	
5.2.0	aggicable codes. Othe Code 2.3 Depreciation Practices for Storing, the same for costing Federal contra or (ii) on each line under Financial acomplete this intern.  Financial Accounting (a) Methods (b) Useful lives	rivitis enter  Financial Accounting, and  cts as for financial accounting  Accounting and Income To	nting and inco or. Not-for-p	ome tax? () rofit organi	Mark either (/ zations need	
5.2.0	applicable codes. Othe Code 2.3  Depreciation Practices for Costing, the same for costing Federal contra or (8) on each line under Financial a complete this item.)  Financial Accounting (a) Methods	rivitis enter  Financial Accounting, and  cts as for financial accounting  Accounting and Income To	nting and inco or. Not-for-p	ome tax? () rofit organi	Mark either (/ zations need	
5.2.0	aggicable codes. Othe Code 2.3 Depreciation Practices for Storing, the same for costing Federal contra or (ii) on each line under Financial acomplete this intern.  Financial Accounting (a) Methods (b) Useful lives	rivitis enter  Financial Accounting, and  cts as for financial accounting  Accounting and Income To	nting and inco or. Not-for-p	ome tax? () rofit organi	Mark either (/ zations need	
5.2.0	applicable codes. Othe Code 2.3 Depreciation Practices for Continu. the same for coding Federal contra or III) on each line under Financial a complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units	rivitis enter  Financial Accounting, and  cts as for financial accounting  Accounting and Income To	rting and lecr	ome tax? () rofit organi	Mark either (/ zations need	
5.2.0	applicable codes. Offic Code 2.3  Description Practices for Costinu. the same for coding Federal contra or (ii) on each lice under Financial complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual values	Financial Accounting, and the set for financial accounting the counting and income To A. Yes	rting and lecr	ome tax? I rofit organi B. No	Mark either (/ zations need	
5.2.0	applicable codes. Othe Code 2.3  Description Practices for Costins, the same for costing Federal contra or (8) on each line under Financial a complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual values Income Tag	Financial Accounting, and the set for financial accounting the counting and income To A. Yes	rting and lecr	ome tax? I rofit organi B. No	Mark either (/ zations need	
5.2.0	applicable codes. Offic Code 2.3  Depreciation Practices for Stostina, the same for cesting Federal contra or (ii) on each line under Financial a complete this intern.  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual values Income Tax (e) Methods	Financial Accounting, and the set for financial accounting the counting and income To A. Yes	rting and lecr	ome tax? I rofit organi B. No	Mark either (/ zations need	

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT
Item No.		them d	escription	
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?
	B	Yes 1/ No Not applicable		
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark s a continuation sheet.)
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the
		Taken into consideration i where trade in is involved		on cost basis of the new items,
1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account
1	¥	Otherisk 1/		
	z	Not applicable		
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each Hem to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)
	Cust	Α.	Expressed	B. Copitalized
1	(a) Freight	in	-	
	(b) Sales to	ixes	-	_
	(c) Excise	taxes		10
	(d) Anchite	ct-engineer from	0.000	-
	(e) Overha	uls (extraordinary repairs)	day day?	
	1) Procede on a Comme	Constant Phase		

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V-3

addition, alteration and improvement of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each it for the majority of assets.  Let Minimum dollar it is the majority of assets.  (b) Minimum serves.	htem di al the minimum ent of deprecials di assets. Hound or number and enumerate of category or sub- per amount capit erice life years upp or moso pun- se capitalization or aggregate di	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
No.  5.6.0  Criteria for Conitalization. Enter la addition, elecation and improvem of expected life years of copitalize  If more than one dollar am your depreciable assets, as number of years for each in for the majority of assets.  Let Minimum dolls.  (b) Minimum dolls.  (b) Minimum assets.  5.7.0  Group or Mars Parchase. Are growthich individually see less than the Yea is marked, provide the minimum.  A. Yea	al the minimum ent of deprecials of assets, nount or number not enumerate or category or sub- pr amount capits per amount capits per or mass pun- se capitalization orm aggregate de	dollar amount of acquisition cost or expenditures for the assets capitalized, and (b) the minimum number applies, show the information for the mojority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those slived  chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one, If
addition, alteration and improveme of expected life years of cophisize  If more than one dollar am your depreciable exsets, as number of years for each i for the majority of assets.  Let Minimum dolls  (b) Minimum serv  5.7.0 Group or Mars Parchase. Are gro which individually are less than th Yes is marked, provide the minimum  A, Yes	ent of depreciable diseases, acums or number and enumerate or catagory or sub- or amount capit, when life years and or mession pure capitalization or agregate di	to assets capitalized, and (b) the minimum number applies, show the information for the majority of a continuation sheet the dollar amounts and/or category of assets involved which differ from those alized
5.7.0 Group or Mass Perchase. Are growhich individually are less than the Yes is marked, provide the minim.  A Yes	vice life years oup or mass pur- se capitalization um aggregate d	chases (original complement) of low cost equipment, amount indicated above, capitalized? (Mark one. If
5.7.0 Group or Mars Parchase. Are growthich individually on less than the Yes is marked, provide the minim.  A. Yes	oup or mass pur- ne capitalization um aggregate di	amount indicated above, capitalized? (Mark one. If
which infinitizally are less than the Yes is marked, provide the minim.  A. Yes	e capitalization um aggregate d	amount indicated above, capitalized? (Mark one. If
	•)	
B. No	Afficiances no.	annual della annual anciettad
B. rep	5	gregate dollar amount capitalized

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT		
Hem No.		Item description			
6.2.0	Supplemental Unemployment (Extended Lavelf) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one is marked, explain on a continuation sheet.)				
	Α	When actual payments are	made directly to employees		
	8	When accrued (book acon.	of or funds set aside but no trust fund involved)		
	C	When contributions are ma	ide to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.3.0	Severance Pay and Early Reticement. Costs of normal tumover severance pay and early retirement incertive plants, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linetal and if more than one is marked, explain on a continuation sheet.)				
	A	Actual payments made			
	B	Accrued amounts on the b	asis of past experience		
	C	C Not charged			
	Υ.	Other(s): 1/			
	z	Not applicable			
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is		
	^-	The entire amount of the a which related costs have t	ecopt is credited to the same indirect cost pools to seen charged		
	B	related part of the receipt	escript includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other		
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

	COST ACCOUNTS	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT			
item No.		ltem d	description			
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities act forth in FAR 31.2.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α		o an employee-welfare organization or fund; such all applicable costs such as depreciation, heat, light			
	R	Same as above, except th	e proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D	Proceeds are credited to 0	Other (Miscellanesus) Income			
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a G	Continuation Sheet.				

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS		
	DESC	LOSURE	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT		
hem No.		Nam description				
			Fort V	Il Jostnactions		
	retirement be of deferred of corporate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a fevels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records auch costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recogany applications	other types s at the levels. Sail inate or should, or , and should to fully the	
7.1.0	to achieve that objective should be provided by the entity on a continuation shoet.  Where a home office either establishes practices or procedures for the types covered in this Part VIII or lecure and then elecates these costs to its segments, the complete this Part to be included in the submission by the segment as indicated on a General Instructions.  1.0 Pension Plans with Costs Charged to Federal Contracts, identify the types and number.		practices or procedures for the types of co stes these costs to its segments, the hom- sion by the segment as indicated on page contacts. Identify the types and number o	e attice may (1) 4., I persion		
	plans whose costs are charged to Fodonal contracts or similar cost objectives; (Mark applicable and enter number of plans.)  Num				Number of	
	4		Type of Pension Plan			
		A. Defined-Contribution Plan (Oth			Plans	
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans	
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans	
	Α.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2. Defin	Non-Qualified Qualified and-Remefit Plan	r then ESOPs (see 7.5.0)	Plans	
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans	
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each		
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusteed (Subject to	and assigned on account basis and assigned on each		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)		
	A. R.	1. 2. De§n 1.	Non-Qualified Qualified and-Bernellt Plan Non-Qualified a. Costs are measured i beyon-you got book Qualified a. Trusteed (Subject to b. Fully-insured plan (E) requiremental treats	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hem d	lescription
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The pion name	
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #
	C.	The plan number as reported on HS is	Form S500, if any
	D.	is there a funding opency established	for the plan?
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment	
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and toriolisms) required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)
	7.	Not applicable. (Proceed to I	ten 7.1.3)
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocable to this segment on business with:
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the context countries white of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quylication.
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor
	1	Not applicable, proceed to it	ten 7.2.0.
	1000		

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o	orn (including post retirement health care benefits) unting method used to determine the costs and the Foderal centracts or similar cost objectives. Where an employee group insurance plan that covers (Mark applicable line(s) and enter number of plans.)		
		Medical Used to Determine Costs	Burder of Pleas		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	G.	Purchased Insurance from unrelat			
		Purchased Incurance from Captive			
	D.				
	E.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PRB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A.	The plan name			
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. In there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRE plan is Ested under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING	1	AND INSURANCE COST				
	REQUIRED BY PUBLIC LAW 100-879			NA	ME OF REPO	RTING UN	п
Item No.			lte	em description			
7.3.0	Emplayee Group Ins organization provide surgical, medical, do the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital
7.3.1	Employee Group Ins Elle, hospital, surgics employees), provide Iff there are not mor information for all th insurance plane, info aggregate account if the program that co-	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, acc below or licies or so left incurar be provided ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired es described below program, provide ee policies or self- ice plans that in the
	Description of	of Employee Ga	oup Insura	nce Program			
	Podicy or Ent- Journation Plan	Court Accommendation (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)
		- 0	Column (1)	- Cost App	amulation		
	Enter Code A. B. or Y, as appropriate.						
		Home Office.					
	Column (2) — <u>Cost Basis</u>						
	Enter code A	Enter code A, B, C, or Y, az appropriate.					
	B. Self-	hased Insurance hased Insurance r 3/			10.00		
	1/ Describe on	a Continuation	Sheet,				

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (3)	- Includes Retirees				
	Enter code A, R, C, or Y, as appropriate.					
	A. No. does not include benefits for re-	dua.				
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees				
	ged retirees are reported here leates	d of 7.2.0.				
	C. Yes, PRS borofits for retirees are a Y. Other 1/	part of a PHS plan previously reported under 7.2.0.				
	Column (4) - Panch	and Journeys Rating Basis				
	For each plan fixted onter code A, B, C, Y, or Z, as appropriate.					
	A. Retrospective Rating takes called experience rating plan or retention plant.					
	B. Manually Rated					
	C. Community Reted					
	Y. Other, or more than one type 1/ Z. Not opplicable					
	Coheron (5) — Projected Auronaus Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis					
	of the cost of comparelés purchased insurance.  8. Self-injurance costs are based on the contractor's experience, relevant industry experience, and					
	<ol> <li>Self-enturance costs are based on the contractor's expanence, necessity expenence, and principated conditions in accordance with accepted actuarist principles.</li> </ol>					
		represent the projected average less for the period.				
	Y. Other, or more than one method 1	<i>t</i> .				
	Z. Not applicable					
	Column (5) - Innurance Administration Experies					
	For each self-inswed group plan, or the self-inswed portion of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accurreds	ted in indirect cost poets).				
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a				
		third party. (Describe accumulation and afforation process on				
	Y. Other 1/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.		hem d	escription		
7.4.0	Deferred Cor compensatio (Mark one.)	pentation, as defined in CAS 9904.415. Does your organization award determed between the CSOPs, which is charged to Federal contracts or similar cost objectives?			
	A.	Yes (Complete Ham 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)			
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:		
	A.	The plan name			
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form		
	C. The plan number as experted on IRS Form 5500, if any				
	Indicate where costs are accumulated:				
		(1) Home office (2) Segment			
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .		
7.4.2	represent the objectives, p plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost antifuction whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:		
	A.	Description of Man.			
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive			
	1	4. Other (explain)			
	8.		eral Contracts or Similar Cost Objectives.		
	1		ued and the account in fully funded ued and the account is partially funded or not funded		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item	description
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)
	Α.	Yes (Proceed to item 7.5	1)
	В.	No iProceed to ham 7.6.0	DI .
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:
	A.	The plan name	
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on	IRS Form 5500, If any
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	Hem	description				
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?			
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	information below on a continuation sheet using the codes described below: If there are not more than three goldies or self-insurance plans that are applicable to the line of insurance, pravide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:					
		Crediting 1 of Dividends Project	tel francisco			
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative s. <u>Europees</u>			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Bosis					
	Enter code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     B. Belf-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ntion base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES		
	REGISRED BY PUBLIC LAW 100-675	NAME OF REPORTING UNIT		
o.	here	description		
1.3.3	Fesiqual Expenses	Aflocation Bass Code		
	tab Major functions, activities, and e	ferments of cost include		
	(b) Description/Make up of the alloca	2022		
	to Description was up or the Mode	elon base:		
1.4.0	Transfer of Expenses, if there are normally transitions, identify on a continuation sheet the class unit incurring the expense.	tiers of expenses from reporting units to this home Maction of the expense and the name of the record		

	COST ACCOUNTING STANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT		
Item No.	Hem description				
5.3.0	<u>Fully Operationed Assets.</u> Is a unage though for fully depreciated assets charged to Federal contracts (Mark one.)				
	A Yes 1/				
	B. No				
	Z. Not applicable				
5.4.0	Treatment of Gains and Losses on Disposition of Deptsclable Property. Gains and losses are: (Mark the appropriate Inels) and if more than one is marked, explain on a continuation sheet.)				
	A Credited or charged currer depreciation of the sastets		overhead or G&A pools to which the		
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.				
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y Otherisi 1/				
	Z Not applicable				
5.5.0	Controllection or Experming of Societies Costs. (Mark one line on each them to indicate your practice regarding exploitization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)				
	Cost A.	Expensed	B. Capitalized		
	2009	Ser. Science of	e. Consisted		
	(a) Freight-in		e. Consects		
	100000		B. 1301101019		
	(a) Freight-in				
	(a) Freight-in (b) Sales toxes				
	(a) Freight-in (b) Sales taxes (c) Excise taxes	_			
	(a) Freight-in (b) Sales taxes (c) Excise taxes (d) Aschitect-engineer from	_			
	(a) Freight-in (b) Sales taxes (c) Excise taxes (d) Aschitect-engineer from	_			

## 

FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD	MANUS OF REPORTING ARREST		EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679					
tem No.		Item	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (Mark the appropriate line(s) in each column of litera 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpuls						
	2000			Salar	ied		
	1227 6-72-72	201020200	2001000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for	Holiday Pay					
	Α.	When Accrued (carned)					
	B. When Taken				_		
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	1000		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Carried Over to Future Cost	-	33570			
	Accounting Periods 2/		<u> </u>		Annual Inc.		
	Y.	Other(s) Z/					
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT			
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Hem No.	Item description		
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a
	Α.	When actual payments a	ne made directly to employees
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)
	C	When contributions are r	nade to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than
	A	Actual payments made	
	B	Accrued amounts on the	basis of past experience
	c	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is
	A	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
1	z	Not applicable	
	1/ Describe on a C	ontinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

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	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT	
item No.	Item description			
6.5.0	Proceeds from Employee Weltzre Activities. Employee weltare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)			
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power		
	B	Same as above, except the proceeds are not reduced by all applicable costs.		
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged		
	D	Proceeds are credited to Other (Miscellaneous) Income		
	Y	Official 1/		
	z	Not applicable		
	1/ Describe on a C	Continuation Sheet.		

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D. Is there a funding opency established for the plan?					
	E	Indicate where costs are accumulated (1) Home Office (2) Segment	4			
	F.	If the plan provides supplemental box	refits to any other plan, identify the other plants).			
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent is segment or business unit.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, perceive the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.			
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os			
		Loss So. 1				
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/do.do.commons.org/do.do.commons.org/do.do.commons.org/do.commo</u>			
	c	Actuated Assurantions. Describe the assurantions are made for each person assurantions, but provide a disorder faite, describe the otheris used to we listed under 7.1.0.8.1.5. while "not Market Value of Frenches Assured Assured Value of Frenches Assured Value of the stable of a really determinable reader price. If so, describe have the mark readily determinable market price. If Bach to Cost Cornectation, indicate 1. As although parties of the 1.	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Aprova Accounting Cash (pay-ex-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in informations	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing accompliant for plans funding. Provide the following plans: (For plans under 7.2.0.8. et l. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost 'RB cost for one or more segments. If so, identify		
	<ol> <li>Forfeitability. Does each perficipent have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. as appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

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### COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item d	fescription			
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A. Yes (Proceed to from 7.5.1)					
	B No iProceed to Ham 7.6.01					
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:			
	A. The pion name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS form 5500, if any					
	Indicate where costs are accumulated:     (1) Horse office     (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, triefly describe.					
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	<ol> <li><u>Factehams and Dividends</u>. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives, each plan identified.</li> </ol>					
	3	<ul> <li>Administrative Costs, Describe how the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		ltem :	Sescription		
7.6.1	Continued.				
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.		
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year		
	В.		ederal contracts or similar cost objectives in the year		
	C.		to currently reflect the net armual cost of the		
	D.		ontractor but retained by the carriers as reserves in		
	E. Manually Rated - not applicable				
	Y. Other, or more than one 1/				
	Z, Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>				
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.				
	C. The actual amount of losses are considered to represent the projected average loss to the period.				
	Y. Other, or more than one method. 1/				
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	Separately identified and accumulated in indirect cost pool(s).				
	B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation				
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		or third party. (Describe accumulation and attacation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

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COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
	REQUIRED BY PUBLIC LAW 100-675		NAME OF REPORTING UNIT		
term Vo.		Hern c	Seacription		
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code		
	tal Major functions, activities, and elements of cost include				
	63	Description/Make up of the alloce	tion base		
	350				
8.4.0	Immade of Expenses. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the dissification of the expense and the name of the recording unit isolating the expense.				
Į.					

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FORM CASB DS-1 (REV 2/96)

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		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		Item	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
	1227 6-72-72	201020200	2001000	Non-	-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1 (3)		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken			_		
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for	Sick Pay					
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	1000		
	Y.	Otherical 2/	-				
6,1,4		Inused or Unpaid oliday, or Sick Pay					
	۸.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	200	335.78			
		Accounting Periods 2/	<u> </u>		Annual Inc.		
	Y.	Other(s) Z/					
	Z.	Not Applicable		-	-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	is Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT			
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.		Item	description		
62.0		(Mark the appropriate line(s)	<u>Benefit Plans</u> , Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	not or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Early Reticement. Costs of normal tumover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procrement separations, which are charged directly or indirectly to Federal contracts, are based on: [Mark the appropriate lines] and if more than one is marked, explain on a continuation sheet.]				
	A	Actual payments made			
	B	Accrued amounts on the	basis of past experience		
	c	Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	d) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		ltem d	escription			
650	set forth in FAR 31	<u>Proceeds from Employee Weltzre Activities.</u> Employee weltare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α	A Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power				
	B Same as above, except the proceeds are not reduced by all applicable curts.					
	C Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged					
	D Proceeds are credited to Other (Miscellaneous) Income					
	Y Otherist 3/					
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D. Is there a funding opency established for the plan?					
	E	Indicate where costs are accumulated (1) Home Office (2) Segment	4			
	F.	If the plan provides supplemental box	refits to any other plan, identify the other plants).			
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent is segment or business unit.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, perceive the information requested than those plans, provide information for all the plans. If a provided for those plans that is the apprepris account for a shoulde as this segment or besidess with.			
	Α.	used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os			
		Loss So. 1				
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic supple for the removing these emergic values, related the validity of an activarial assumption. For plans applicable? <u>2015</u> , indicate it all assets of the funding agency are valued in market price. If you, indicate the basis for the market or salves we decomined for these accusate that do not have			
	c	Actuated Assurantions. Describe the assurantions are made for each person assurantions, but provide a disorder faite, describe the otheris used to we listed under 7.1.0.8.1.5. while "not Market Value of Frenches Assured Assured Value of Frenches Assured Value of the stable of a really determinable reader price. If so, describe have the mark readily determinable market price. If Bach to Cost Cornectation, indicate 1. As although parties of the 1.	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Aprova Accounting Cash (pay-ex-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in informations	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing accompliant for plans funding. Provide the following plans: (For plans under 7.2.0.8. et l. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost 'RB cost for one or more segments. If so, identify		
	E. <u>Forteitability</u> . Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. as appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

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### COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7.5.0	Employee Stock Ownership Plans (ESOPa), Does your organization make constitutions to fund ESOP- that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)						
	A. Yes Proceed to Item 7.5.1)						
	B No iProceed to Hern 7.6.01						
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:				
	Α.	The plan name					
10.00	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>						
	C. The plan number as reported on IRS Form 5500, H any						
	D. Indicate where costs are accumulated: (1) Home office (2) Segment						
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.						
	F.	Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)					
	G.	Indicate whether the ESOP is leveraged or nonleveraged.					
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .				
	<ol> <li>Exclusions and Dividents. Describe the accounting treatment for forfeitures and dividents, on both allocated and unallocated aboves, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>						
	<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed are identified, grouped, and occumulated.</li> </ul>						

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		ltem :	Sescription				
7.6.1	Continued.						
		Column (3) - Crediting of	Dividends and Earned Refunds				
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year				
	В.		ederal contracts or similar cost objectives in the year				
	C.		to currently reflect the net armual cost of the				
	D.		ontractor but retained by the carriers as reserves in				
	E.						
	Y.						
	Z. Not applicable						
	Column (4) Projected Average Loss						
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.						
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>						
	C.	practices.  C. The actual amount of losses are considered to represent the projected average loss to the period.					
	Y.						
	Z						
	Column (5) - Insurance Administration Expenses						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	A	Separately identified and accumu	lated in indirect cost pool(s).				
	Separately Montflied, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).  C. Nat separately identified, but included in indirect cost pool(s). (Describe pool(s) o Continuation Sheet).						
	D.		or third party. (Describe accumulation and attacation				
	Y.	Other 1/					
	Z.	Not applicable					
	1/ Desc	ribe on a Continuation Sheet.					

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term Vo.		Hern c	Seacription		
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code		
	tel	Major functions, activities, and at	cments of cost include:		
	63	Description/Make up of the alloce	tion base		
	350				
8.4.0	Immade of taxemest, if there are normally transfers of expenses from reporting units to this home office, identify on a continuous sheet the classification of the expense and the name of the reporting unit incuming the expense.				
Į.					

### COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT No. Item description Part VI Instructions Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay A. When Accrued (earned)
B. When Taken
Y. Other(s) 2/ 6.1.2 Charges for Holiday Pay A. When Accrued (earned) B. When Taken Y. Other(s) 2/ 6.1.3 Charges for Sick Pay A. When Accrued (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dince Annually
 Credited to Indirect Cost Pools at Least Dince Annually
 Confied Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

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	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT					
Hem No.		Item d	escription					
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one is marked, explain on a continuation sheet.)							
	Α	When actual payments are made directly to employees						
	8	When accrued (book accrual or funds set aside but no trust fund involved)						
	C	When contributions are made to a nonforfeitable trust fund						
	D							
	Y	Other(s) 1/						
	z							
63.0	Severance Pay and Early Reticement. Costs of normal tumover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other pertinent procuvement regulations, which are charged directly or indirectly to Federal contracts, are based on: Mark the appropriate linets and if more than one is marked, explain on a continuation sheet.)							
	A	A Actual payments made						
	B Accrued amounts on the basis of past experience							
	C Not charged							
	Υ.	Y Other(s) 1/						
	z	Not applicable						
6.4.0	Incidental Receipts. (Mark the appropriate linefal to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)							
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>						
	B	B Where the omount of the receipt includes an allowance for profit, the cost-related part of the receipt is credited to the same indirect cost pools to which related crusts have been charged; the profits are credited to Other (Miscotlaneous) Income						
	c. —	C The entire amount of the receipt is credited directly to Other (Miscellaneous) locame						
	Y	Other(x) 3/						
	z	Not applicable						
	1/ Describe on a C	Continuation Sheet.						

	COST ACCOUNTING STANDARDS BOARD		PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Item description					
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities in farft in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a communities sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power				
	R	Same as above, except the proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at k which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D	Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a G	Continuation Sheet.				

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			STATEMENT	NAME OF REPORTING UNIT		
hem No.		75.52	Nam	description		
			Fort V	Il Jostnactions		
	retirement be of deformed of comparate or others may it organizations When a continuation require that of disclose the segment(s) p	This part covers the measurement and assignment of costs for employee pensions, post settlement benefits either than pensions including post etimenent health benefits, certain other types of determed compensation, and insurance. Some organizations may incur all of these costs at the corporate or home office level, will others may locur them at subordinate organizational devels. Sea other mely incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.  Where the segment deporting unit does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational onlife that iscurs and records such costs, and should require that entity to complete the applicable performs of this Part VIII. Each such waitly is to fully disclose the methods and techniques used to measure, sosion, and allocate such costs to the segment(s) performing feederal contrasts or similar cost objectives. Recessary explanations required				
7.1.0	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practions or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61 4., General Instructions.  Pension Plans with Costs Charged to Feferal Contracts, identify the types and number of parasion					
	plans whose costs are charged to Fodoral contracts or similar cost objectives: (Mark applicable list and enter number of plans.)  Number					
	4		Type of Pension Plan			
					Plans	
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans	
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans	
	A.	1. 2. Defin	Non-Qualified Qualified and-Recrefit Plan	r then ESOPs (see 7.5.0)	Plans	
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans	
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each		
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusted (Subject to	and assigned on account basis and assigned on each		
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)		
	A. R.	1. 2. De§n 1.	Non-Cualified Qualified ed-Bernellt Plan Non-Gualified a. Costs are measured i. b. Costs are measured i. bays a-you got baid Qualified a. Trusteed (Subject to b. Fully-insured plan (E) regularmental trustee	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		lescription					
7.1.1	General Plan I Information:	General Flan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following					
	A. The pion name						
	<ol> <li>The Englisher Identification Humber (EM) of the pien appears as reported on IRS Form 5500, if any</li> </ol>						
	C.	C. The plan number as reported on MS Form \$500, if any					
	D.	is there a funding opency established	for the plan?				
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment					
	F.						
	largest dollar sheet the bas fiscal year. () three plant, is	eumerous plans are listed under 7.1.0.8., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plans which appeared to Federal contracts, or similar cost dejectives, describe on a continuation sheet the basis for the contribution (actualing treatment of divisionals, credits, and terfeltives) required for each fiscal year. (If there are not more than three plans, penalty information for all the plans. If there are more than three plans, information should be provided for those plans are that in the expenses account for at least 80 percent of these defined contribution plan costs obsestée to this segment or business unit.)					
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	Defined-Benefit Ments). Where runnerous plans are licted under 7.1.0.8. (suchaling cardia defined-benefit plans testinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which separated the largest define amounts of costs charged to Federal contracts, people in information requested before on a continuation behalf. (If there are not man than three plans, provide information for all the plans. If there are many than three plans, primary in the plans of the first plans of the first least 10 popular of those defined benefit plan costs devoked for those plans of the first service such; for						
	A. <u>Accusate Core Method</u> , Mertily the actuarist cost method used, including the cost method(s) used to value annithry benefits, for each plan, include the method used to determine the extensive of wide of easest. Also, if applicable, include without normal cost is developed as a few dubbs amount or as a level percent of salery. For plane fitted under 7.1.0.8.1.b., enter "pay or year-go."						
	B. Actualid Assumptions. Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current current: values of the assumptions, less provide a description of the leasts used for determining these exempts values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans listed under 7.1.0.8.1.5, a wine "red applicable".						
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., series "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

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		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	description			
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions linckeling post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an integral part ell on employee group incurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.)					
		Medical Used to Determine Costs	Burder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat				
		Purchased Incurance from Captive				
	D.					
	E.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	no contract of the contract of			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	2.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1	General PIBS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (£IN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a group insurance program, large group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

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PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING	1	AND INSURANCE COST					
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT			
Item No.			lte	em description				
7.3.0	Directives Group Insurance Charged to Endinal Contracts or Similar Cost Objectives. Does ye organization provide group insurance coverage to its employees? Undudes coverage for life, surgical, redical, disability, section, and similar plans for both active and retired employees, the coverage was previously described in 7.2.0.1  A							
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., Ite, hospital, surplical, medical, disability, accident, and circilar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 personnt of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)							
	Description of Employee Group Insurance Program:							
	Podicy or Ent- Journation Plan	Court Accommendation (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
		- 0	Column (1)	- Cost App	amulation			
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (2) — <u>Cost Basis</u>							
	Enter code A, B, C, or Y, az appropriate.							
	B. Self-	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (2) - Includes Retirons					
	Enter code A. R. C. or Y. as appropriate.					
	A. No, does not include benefits for retirers.  9. Yes, PRS borefits for retirees that are a part of a policy or coverage for both active employees					
	ped reticors are reported here instead of 7.2.0.					
	<ul> <li>Yes, PRE borofits for retirees are a part of a PRE plan previously reported under 7.2.0.</li> <li>Other 3/</li> </ul>					
	Column (4) - Parchand Insurance Rathy Seria					
	For each plan Ested orter code A. B. C. Y. or Z. se appropriate.					
	A. Retrospective Rating takes called experience rating plan or retention plant.					
	B. Manuady Rated					
	C. Community Reted					
	Y. Other, or more than one type 3/ Z. Mot applicable					
	Column (5) - Projected America Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased insurance.  8. Self-insurance costs are based on the contractor's experience, relevant industry experience, and					
	anticipated conditions in accordance with accepted actuarist principles.					
	<ol> <li>Actual payments are considered to represent the projected average late for the period.</li> </ol>					
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column 161 - Immunica Administration Experies					
	For each self-intered group plan, or the self-incomed person of purchased incurrence, enter code A, B, C, D, Y, or Z, no appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accurreds	ted in indirect cost poets).				
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a				
		third party. (Describe accumulation and afforation process on				
	Y. Other 1/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	hem description				
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?		
	A. Yes (Complete Ham 7.4.1.)				
	B. No (Proceed to Harm 7.5.0.)				
7.4.1	General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9304-415, provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form. 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	<ol> <li>Indicate where costs are accumulated;</li> </ol>				
	(1) Home office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, blintly describe.				
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfusicions when III there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:		
	A.	Description of Man.			
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive			
	1	4. Other (explain)			
	8.		eral Contracts or Similar Cost Objectives.		
	1		ued and the account in fully funded ued and the account is partially funded or not funded		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item	description				
7.5.0	Employee Stock Ownership Mans (ESOPs), Does your organization make consolbutions to fund ESOI that are charged directly or indirectly to Tedenal contracts or similar cost objectives? (Merk one)						
	A. Yes Proceed to Item 7.5.1)						
	B No IProceed to Item 7.6.01						
7.5.1	General Plan	General Plan Information. On a continuation sheet, for all ESDPs provide the following information:					
	A. The plan name						
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>						
	c.	C. The plan number as reported on IRS Form 5500, If any					
	D.	Indicate where costs are accumulated:     The Home office     Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If autoblahed practice, briefly describe.						
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)					
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>					
	H. Valuation of Stock or Non-Cosh Assets. Are the plan assets valued on the basis or readily determinable market price? If yes, indicate the basis for the market value, no, indicate how the market value is determined for those assets that do not have readily determinable market price.						
	<ol> <li>Exclusions and Dividences. Describe the accounting treatment for forfeitures and dividences, on both allocated and unallocated abures, in the measurement of ESO coats charged directly or indirectly to Federal contracts or similar cost objectives each plan identified.</li> </ol>		unallocated shares, in the measurement of ESOP				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	Hem	description				
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi	lity and property ins	r organization have insurance urance?			
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	fice and similar gents, sutomobile fisibility and property demage, general fisibility, provide the information below on a continuation these using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine at insurance, provide information for all the policies and self-insurance plans. If there are more than three policies in the insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs altosable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:					
	Desire Self-Insurance					
	Pulley or Salt- Cost Cost Procurate Plan Accountation Salts (1) (2)	of Dividends Project and Europe Avenu Refunds Los (3) (4)	ge Administrative s. <u>European</u>			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Books					
	Erner code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     B. Bell-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance. Not crudited or retunded to the contractor but retained by the carriers as esserves in accordance with 48 CFR 9904.416-500a(11)(iv) Manually Roted not applicable. Other, or more than one \_1/.

  Not applicable.

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Government Sales on a Property of Total Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT		
Item No.		Item description				
		Type of Expenses or Name of Por	of of Expenses			
83.1	Directly Allos	cated				
	1.					
	(a) Major functions, activities, and elements of cost include:					
			-			
	- 20		-			
	2. (a)	Major functions, activities, and el				
			Charles or Cost French			
			-			
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code		
	1.			-		
	(a) Major functions, activities, and elements of cost include:					
	61	Description/Make up of the alloca	ation base:			
			_			
	2.			1200		
	(a)	Major functions, activities, and e	lements of cost include:			
	tho	Description/Make up of the afloc	etion bases			
	100	Decorption water up of the moc	and Marks			
	1					

# COST ACCOUNTING STANDARDS BOARD

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
No.		Ham description			
8.3.3	Fesiquel Expenses	Aflocation Bass Code			
	tal Major functions, activitie	ict, and elements of cost include:			
	(b) Description/Make up of	the allocation base:			
8.4.0	<u>Iranafa: of Eagerness</u> . If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the recording unit incurring the expense.				

FORM CASE DS 1 (REV 2/36)

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
ltem No.	Hern description					
620	Supplemental Unemployment (Extended Lavolf) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate lineful and if more than one is marked, explain on a continuation sheet.)					
	Α	A When actual payments are made directly to employees				
	8	When accrued (book accrual or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund				
	D					
	1000	Y Other(s) 1/				
	z					
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procurement segulations, which are charged directly or indirectly to Rederal contracts, are based on: (Mark the appropriate linets) and if more that one is marked, explain on a continuation sheet.)					
	A	Actual payments made				
	В	Accrued amounts on the basis of past experience				
	C Not charged					
	Y					
	z	Not applicable				
6.4.0	Incidental Receipts. (Mark the appropriate lineta) to indicate the method used to account for incidental or eniscellaneous receipts, such as revenues from renting real and personal property or setting zerolecs, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)					
	A	The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged				
	B	B. Where the amount of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the same indirect cost pools to which related costs hiven been charged; the profits are credited to Other (Miscellaneous) broome.				
	Carlotte Car	The entire amount of the receipt is credited directly to Other (Miscellaneous) income				
	c					
	C					

	COST ACCOUNTING STANDARDS BOARD		PART VI - OTHER COSTS AND CREDITS		
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT		
item No.	Item description				
6.5.0	Proceeds from Employee Welfare Activities. Employee writter activities include all of those activities not forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a combination sheet.)				
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are induced by all applicable costs such as depreciation, hear, light and power			
	R	Same as above, except the proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged  Proceeds are credited to Other (Miscellaneous) Income			
	D				
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a G	Continuation Sheet.			

	COST ACCOS	UNTING	STANDARDS BOARD	PART VII - DEFERRED COMPENSA AND INSURANCE COS			
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679				NAME OF REPORTING UNIT			
hem No.		Item description					
			Fort V	Il Jostnactions			
	retirement be of deformed of comparate or others may it organizations When a continuation require that of disclose the segment(s) p	mefits of compensa- home of near a po a levels. The se- on sheet, entity to methods performin	ther than penalone findular retien, and insurance. Som fice level, while others was prison of these costs at the general freporting until does between the organizational complete the applicable po- and techniques used to mig preferal contracts or sim	assignment of costs for employee pensions up post retirement health benefits), certain a regardizations may wour all of these costs y locar them at subordinate organizational corporate level and the balance at authoris and directly incur such costs. the segment entity that incurs and records auch costs, pricess of this Part VIII. Each such entity is sensues, assign, and affocate such costs to faz cost objectives. Recovary applications	other types s at the levels. Sail inate or should, or , and should to fully the		
to achieve that objective should be provided by the entity on a continuation  Where a home office either establishes practices or procedures for covered is this Part VIII or locure and then allocates these costs to its segme complete this Part to be included in the submission by the segment as indiscensed instructions.  7.1.0 Pension Plans with Costs Changed to Federal Contracts, identity the types		practices or procedures for the types of co stes these costs to its segments, the hom- sion by the segment as indicated on page contacts. Identify the types and number o	e attice may (1) 4., I persion				
	plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable line and enter number of glans.)  Number						
	4		Type of Pension Plan				
		A. Defined-Contribution Plan (Oth			Plans		
	Α.	Defin	ed-Contribution Plan (Other	r than ESOPs (see 7.5.0))	Plans		
	Α.	1.	Non-Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2.	Non-Qualified Qualified	r than ESOPs (see 7.5.0))	Plans		
	A.	1. 2. Defin	Non-Qualified Qualified and-Recrefit Plan	r then ESOPs (see 7.5.0)	Plans		
	A.	1. 2.	Non-Gualified Qualified ad-Senetic Plan Non-Gualified		Plans		
	A R	1. 2. Defin	Non-Qualified Qualified ed-Bonefit Plan Non-Qualified a. Costs are measured b. Costs are reasured	and assigned on account basis and assigned on each			
	A.	1. 2. Defin	Non-Cualified Qualified ed-Senefit Plan Non-Qualified a. Costs are measured : b. Costs are measured : (pay-as-you-go) basi Qualified	and resigned on accessi basis and assigned on each a			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured b. Costs are measured (pay-an-you-go) basi Qualified a. Trusted (Subject to	and assigned on account basis and assigned on each			
	A.	1. 2. De§n 1.	Non-Qualified Qualified and-Benefit Plan Non-Qualified a. Costs are measured by any-you-gol basi Qualified a. Trusteed Subject to b. Fully-insured plan fill requirements treate c. Collectively bacquise	and assigned on account basis and assigned on each a ERISA's minimum funding requirements)			
	A. R.	1. 2. De§n 1.	Non-Cualified Qualified ed-Bernellt Plan Non-Gualified a. Costs are measured i. b. Costs are measured i. bays a-you got baid Qualified a. Trusteed (Subject to b. Fully-insured plan (E) regularmental trustee	and assigned on accessed basis and assigned on each a ERISA's minimum funding requirements) event from ERISA's minimum funding d as a defined-contribution plan	Plans		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7,1,1	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	The pion name				
	<ol> <li>The Engkryar kiloristication Humber (EM) of the plan apondor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on HS Form 5500, if any					
	D.	[10] [10] [10] [10] [10] [10] [10] [10]				
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment				
	F.					
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and toriolisms) required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	Defined-Benefit Ments). Where numerous plans are Ected under 7.1.0.8. (sackating certain defined-benefit plans testinal as defined-combination plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which separated the largest define encounts of costs charged to Federal contracts, people the service that below on a continuation sheet. (If there are not make than three plans, provide information for all the plans. If there are make than three plans provide information for all the plans. If there are make that three plans, information sheets the provided for those plans that the appropriate eccess for its less than 10 pocent of those defined brongly plan costs advanced to this separate or business until:					
	A. <u>Accused Core Method</u> , Mentify the actuarial cost method used, including the cost method(s) used to value avoidary benefits, for each plan, bothule the method used to determine the accuracy of use of easests. Along it applicable, include whether normal cost to developed as a leading amount or as a level percent of salary. For plans fitted under 7.10.8.1.b., enter "pay of year-got".					
	B. <u>Actually Assumptions</u> . Describe the events or conditions for which significant actualist examplions are made for each plan. Do set include the current current: values of the assumptions, text provide a description of the lasts used for determining these exemptic value. Also, describe the citaries used to evaluate the validity of an actuarial assumption. For plans listed under 2.1.1.8.5.1.b. under "not explaints."					
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., series "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Past retirement Benefits (1988) Other than Pensions linckoling post retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1988 plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an interpal part of an employee group insurance plan that cover active employees, report that plan under 7.3.0. (Mark applicable line(s) and enter number of plans.)				
	Medyed Used to Determine Costs		Burder of Pleas		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	G.	Purchased Insurance from unrelat			
		Purchased Incurance from Captive			
	D.				
	E.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	no contract of the contract of		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PIBS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A. The plan name				
	<ul> <li>The Engloyer Identification Number (EIK) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. In there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRS plan is fated under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRS plan is fated under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING	1	AND INSURANCE COST					
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT			
Item No.	Item description							
7.3.0	Employee Group Ins organization provide surgical, medical, di the coverage was pr	group insurance sability, accident reviously describ Yes (Comple	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital	
7.3.1	B. No Girocced to here 7.4.0)  Employee Group insurance Programs. For each program that covers a category of insured risk to g. tite, hospital, surgical, medical, disability, accident, and similar programs for hoth active and retired employeest, provide the information below on a continuation sheet, using the codes described below III there are not more than three policies or self-information should be provided for those policies and self-insurance plans. If there are more that thee policies and self-insurance plans. If there are more that thee policies are self-insurance plans. If there are cover the rat least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)							
	Description of	of Employee Ga	oup Insura	nce Program				
	Podicy or Ent- Journation Plan	Court Accommendation (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
	Column (1) Cost Accumulation							
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (2) — Cont Basis							
	Enter code A, B, C, or Y, ax appropriate.							
	B. Self-	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han description						
7.3.1	Confined						
	Column (2) - Includes Referen						
	Enter code A, B, C, or Y, as appropriate.						
	A. No. does not include benefits for retirees.						
	<ol> <li>Yaz, PRS benefits for retirees that are a part of a policy or coverage for both active employees</li> </ol>						
	and retirees are reported here instead of 7.2.0.						
	<ul> <li>Yes, PR2 bonefits for retires are a part of a PR8 plan greviously reported under 7.2.0.</li> <li>Other 1/</li> </ul>						
	Column (4) - Purchased Insurance Rating Social						
	For each plan Ested onter code A. R. C. Y. or Z. se appropriate.						
	A. Retrospective Rating takes called experience rating plan or retention plant.						
	B. Manually Rated						
	C. Community Reted						
	Y. Other, or more than one type 3/ Z. Not applicable						
	Coheron (S) - Projected Assesse Loss						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchased insurance.  8. Self-insurance costs are based on the contractor's experience, relevant industry experience, and						
	anticipated conditions in accordance with accepted actuarist principles.						
	<ol> <li>Actual payments are considered to represent the projected average late for the period.</li> </ol>						
	Y. Other, or more than one method 3/						
	Z. Not applicable						
	Column 161 - Immunica Administration Experies						
	For each self-insend group plan, or the self-insend parties of purchased insurance, enter code A. B. C. D. Y. or Z. as appropriate, to indicate how administrative costs are traded.						
	A. Separately identified and accurreds	ted in indirect cost poets).					
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a					
		third party. (Describe accumulation and afforation process on					
	Y. Other 1/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Item description					
7.4.0	Deferred Compensation, as defined in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives?  (Mark one).					
	A.	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1	General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9304.415, provide the following information:					
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	<ol> <li>Indicate where costs are accumulated;</li> </ol>					
	(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfusicions when III there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	A.	Description of Man.				
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive				
	1	4. Other (explain)				
	8.		eral Contracts or Similar Cost Objectives.			
	1		ued and the account in fully funded ued and the account is partially funded or not funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee Stock Ownership Hams (ESOPs). Does your organization make contributions to fund ESOI that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)					
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:					
	A. The pion name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, If any					
	Indicate where costs are accumulated:     (1) Home office     (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	H. <u>Valuation of Stack or Non-Cash Assets</u> . Are the plan assets valued on the basis of readily determinable market prior? If yes, indicate the basis for the market value. I no, indicate how the market value is determined for those assets that do not have readily determinable market price.					
	<ol> <li>Exclusions and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated absent, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>					
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT				
item No.	Hem	description					
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6-1.)						
	B No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.					
	fice and similar gents, sutomobile fisibility and property damage, general fisibility, provide the information believe on a continuation thete using the codes described believe till frem are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. It there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs altosable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:						
	Crediting Self-Insurance of Dividends Projected Insurance						
	Pulley or Salt- Cost Cost Procurate Plan Accountation Salts (1) (2)	and Europe Avenue Refunda Line (3) (4)	ge Administrative s. <u>European</u>				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) — Çest Besis						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased Insurance from unrelated third party     B. Bell-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance. Not crudited or retunded to the contractor but retained by the carriers as esserves in accordance with 48 CFR 9904.416-500a(11)(iv) Manually Roted not applicable. Other, or more than one \_1/.

  Not applicable.

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- GAS Commi Generalization (2)

Government Sales on a Property of Total Sales

Segment or Other Intermediate Home Office

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT		
Item No.		Item e	fesoription			
		Type of Expenses or Name of Por	of of Expenses			
83.1	Directly Allos	cated				
	1.					
	(a) Major functions, activities, and elements of cost include:					
			-			
	- 20		-			
	2. (a) Major functions, activities, and elements of cost include:					
			Charles or Cost French			
			-			
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code		
	1.			-		
	(a) Major functions, activities, and elements of cost include:					
	61	Description/Make up of the alloca	ation base:			
			_			
	2.			1200		
	(a)	Major functions, activities, and e	lements of cost include:			
	tho	Description/Make up of the afloc	etion bases			
	100	Decorption water up of the moc	and Marks			
	1					

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-675 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT hem description 8.3.3 Fesioual Expenses Aflecation Bass Code (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the allocation base: 8.4.0 Immater of Experies. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheat the classification of the expense and the name of the recording unit incurring the expense.

FORM CASE DS 1 (REV 2/96) VIII - 4

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
ltem No.	Item description					
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line	player writter activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)			
	Α		to an employee-welfare organization or fund; such if applicable costs such as depreciation, heat, light			
	B	Same as above, except the proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged				
	D	Proceeds are credited to Other (Miscellanesus) Income				
	Y	Otherist 1/				
	z	Not applicable				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	<ol> <li>The Englayer Identification Number (CM) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on MS Form 5500, if any					
	D. In there a tunding opency established for the plan?					
	E. Indicate where costs are accumulated: 111 Home Office (2) Segment					
	F. If the plan provides supplemental benefits to any other plan, identify the other plants).					
	numerous plant are littled useful 7.1.0.A., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plant which represents the great delay amounts of costs (through to Faderal contracts, or similar cost objectives, describe on a cost sheet the basis for the contribution [rackding bearmost of dividents, credits, and foreignment experied for fiscal year. (If there are not most than three plant, perieds information for all the plants. If there are most three plants, information in broad be provided for three plants that in the appropriat account for at least 80 per thase defined contribution plan costs electable to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	Defined-Benefit Menis). Where numerous plans are licted under 7.1.0.8. (sackuling cartain defined-benefit plans testaled as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define encounts of costs charged to independ contracts, perwide the information requested before on a continuation should be the encountry of these plans, the encountry of the encountry of these plans of the first appropriat account for a least the plans. If there exists the encountry of these plans of the first appropriat account for a least the plans are defined benefit plan eacts advanced to the engineers or business until:					
	a. <u>Actuated Cont Method</u> , identify the actuarial cost method used, isoluting the cost method used to value annithry benefits, for each plan, include the method used to determine the actuaries value of easest. Also, it Applicable, include whiteher normal cost is developed as a diable amount or as a level percent of salary. For plans fitted under 7.1.0.8.1.b., enter "pay yea-go".					
	B. <u>Actually Assumptions</u> . Describe the events or conditions for which significant actually assumptions are raide for each plan. Do not include the current customic values of the assumptions, but provide a description of the basis used for determining these number to Abo, describe the criteria used to evaluate the viditity of an actuarid assumption. For pix Based under 7.1.0.8.1.5, a wine "not applicable".					
	β.	Actuated Assumptions. Describe the assumptions are made for each plan- essumptions, but provide a description, but, describe the criteria used to ex-	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe her the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic supple for the removing these emergic values, related the validity of an activarial assumption. For plans applicable? <u>2015</u> , indicate it all assets of the funding agency are valued in market price. If you, indicate the basis for the market or salves we decomined for these accusate that do not have			
	c	Actuated Assurantions. Describe the assurantions are made for each person assurantions, but provide a disorder faite, describe the otheris used to we listed under 7.1.0.8.1.5. while "not Market Value of Frenches Assured Assured Value of Frenches Assured Value of the stable of a really determinable reader price. If so, describe have the mark readily determinable market price. If Bach to Cost Cornectation, indicate 1. As although parties of the 1.	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable. Settlement is all essents of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., exter he amortization methods and periods used, if any, to the create of the conditions for which significant for each plan. Do not include the current numeric reports the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., exter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.		
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".		
the in informations	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amountain assumptions are made values of the assumptions, but if these mameric values. Also, disactuarial accomption. For plans funding. Provide the following plans (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]		
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing accompliant for plans funding. Provide the following plans: (For plans under 7.2.0.8. et l. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]		
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:		
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost 'RB cost for one or more segments. If so, identify		
	<ol> <li>Forfeitability. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>				
	Z.	Not applicable, proceed	to item 7.3.0.		

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT Item No. Item description Employees Group Insurance Changed to Federal Contracts or Similar Cost Objectives. Does your seganization provide group insurance coverage to its employees? Undudes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even ≥ the coverage was previously described in 7.2.0.1 A. Yes (Complete Item 7.3.1) B. \_\_\_\_ No @roceed to Item 7.4.0) Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and redired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the easis allocable to this segment or business unit for the program that covers each category of insured risk identified.) 7.3.1 Description of Employee Group Insurance Program: \_ Column (1) -- Cost Accumulation Enter Code A. B. or Y. as appropriate. Costs are accumulated at the Home Office.
 Costs are accumulated at Segment
 Other 1/ Column (2) - Cost Basis Enter code A, B, C, or Y, as appropriate. Purchased Insurance from unrelated third party
 Setf-insurance
 C. Purchased Insurance from a captive insurer
 Y. Other 19

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3/ Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING UNIT				
han No.	han	n description				
7.3.1	Continued.					
	Column (3) - Incheles Reitens Enter code A. R. C. or Y. as appropriate.					
	A. No, does not include benefits for re	stirons.				
	R. Yes, PRB benefits for retirees that	are a part of a policy or coverage for both active employees				
	and retirees are reported here leate.	ad of 7.2.0.				
		part of a PRB plan previously reported under 7.2.0.				
	Y. Other 1/					
	Column (4) - Parchaned Jesurance Rather Sept)					
	For each plan listed onter code A. R. C. Y. or Z. as appropriate.					
	A. Hetrospective Rating (also called experience rating plan or retention plant).  **Managing Partial.**					
	8. Manually Rated					
	C. Community Reted  Y. Other, or more than one type 1/					
	Z. Not applicable					
	Column (5) - Projected Agency Lass					
	For each self-invaced group plan, or the self-invarid portion of purchased less race, enter cade A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis					
	of the cost of comparelés purchased insurance.  8. Self-insurance costs are based on the contractor's experience, relevant industry experience, and					
	<ol> <li>Self-transver costs are based on the contractor's experience, relevant industry experience, and precipitated conditions in accordance with accordance principles.</li> </ol>					
	<ol> <li>Actual payments are considered to represent the projected average last for the period.</li> </ol>					
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column (6) - Innumera Administration Examines					
	For each self-insured group plan, or the sel D. Y. or Z. as appropriate, to indicate how	filmward parties of purchased insurance, enter code A, E, C, administrative costs are treated.				
	A. Separately identified and accumulated in indirect cost pool(s).					
	<ol> <li>Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).</li> </ol>					
	C. Not separately identified, but included in indirect cost poolisi. (Describe poolis) on a					
	Continuation Short)					
	D. Incurred by an incurance carrier or third party. (Describe accumulation and affocation process on					
	e Continuation Short). Y. Other 1/					
	Z. Not applicable					
	1-20 2000000000					
	1/ Describe on a Continuation Short.					

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Ownership Plans (ESOPs), Does your organization make consolbutions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if arry</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	H. <u>Valuation of Stock or Non-Cook Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.				
	<ol> <li>Earlehors and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated ahares, in the measurement of ESO coats charged directly or indirectly to Federal contracts or similar cost objectives each plan identified.</li> </ol>				
	<ul> <li>Administrative Costs. Describe haw the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Retunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned					
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year exceed.					
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance					
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-90(a)(1)(a)					
	E. Manually Rated - not applicable					
	Y. Other, or more than one 1/					
	Z. Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable perchased insurance.</li> </ul>					
	B. Costs that are bosed on the contractor's experience, relevant inclustry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.					
	C. The actual amount of losses are considered to represent the projected average loss to the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	<ul> <li>Suparately Montified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation).</li> </ul>					
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term Vo.		Hern c	Seacription		
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code		
	tal Major functions, eltivities, and elements of cost include:				
	63	(b) Description/Make up of the allocation base:			
	350				
8.4.0	Immigr of tagerness. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the recording unit occurring the expense.				
Į.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

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1/ Describe on a Continuation Short.

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		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C. The plan number as reported on 168 Form 5500, if any					
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: [1] Home Office [2] Segrent					
	F.					
	begant doller sheet the bas fiscal year. O three plans, is	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent is segment or business unit.)				
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	Defined-Benefit Rents). Where numerous plans are Ected under 7.1.0.8. (sackating cardin defined-benefit plans testinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define encounts of costs charged to Federal contracts, people the information requested between a contribution should be as and man than three plans, provide information for all the plans. If there are mars than three plans, provide information for all the plans. If there are mars than three plans, principles in the appropriat account for at least 100 poccars of those defined benefit plan esch-absorbed to this expenses or while the second plans are the plans.					
	Α.	used to value annitary benefits, for a accurred value of assets. Also, if ap-	actuarial cost method used, including the cost methodist each plan, include the method used to determine the placebie, include whyther normal cost is developed as a line it salary. For plane listed under 7.1.0.8.1.b., enter "pay-os			
		Loss Str. 1				
	β.	Actualid Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description	events or conditions for which significant actualist. Do not include the current numeric values of the or of the basis used for determining these numeric values, relate the validity of an actuarial assumption. For plans opplicable.			
	e. c.	Actually Assurations. Describe the securopieses are made for each plan- essurations, tex provide a description faint, describe the otheris used to ex- letted under 7.1.0.8.1.5, where "ext. Market Value of Funding Agency As- on the basis of a really determinable value. If on, describe here the mark where II are, describe here the mark.	Do not include the current numeric values of the on of the basis used for determining these numeric values, values the validity of an actuarial assumption. For plans			
		Actualid Assurations. Describe the assurations are made for each plan essurations, tex provide a description described to establish the criteria used to we stand under 7.1.0.8.1.5. wire "ext Marker Value of Fundas Assuration described to the basis of a reality determinable value. If on, describe have the mark reality determinable market price. If	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>			
	c	Actuated Assurantions. Describe the assurantions are made for each person assurantions, but provide a disorder faite, describe the otheris used to we listed under 7.1.0.8.1.5. while "not Market Value of Frenches Assured Assured Value of Frenches Assured Value of the stable of a really determinable reader price. If so, describe have the mark readily determinable market price. If Bach to Cost Cornectation, indicate 1. As although parties of the 1.	Do not include the common numeric values of the on of the basic used for determining these numeric values, relate the velidity of an actuarial assumption. For plans applicable, and the special of the handling agency are values a number price. If you, reflecte the basic for the market or takes are determined for these access that do not have or plans listed under 7.10.07.1.b., enter "not applicable", a whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST NAME OF REPORTING UNIT		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679			
Item No.	Hem description				
7.2.0	Charact to Federal Contracts. Identify the accounting method used to determine the community of PIRB plant whose costs are charged to Federal contracts or similar cost to be retired benefits are provided as an integral part of an employee group insurance plan the active employees, report that plan under 7.3.0. (Mark applicable lineta) and enter numb		nting method used to determine the costs on Federal centracts or similar cost objectives. I an employee group insurance plan that cover (Mark applicable line(s) and enter number of p	d the Where is (ans.)	
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Aprova Accounting Cash (pay-ex-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c		
7.2.1	General PHS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide following information grouped by method used to determine costs:  A. The plan name  B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS For 5500, if any  C. The plan number as reported on IRS Form 5500, if any  D. Is there a funding agency or funded reserve satablahed for the plan?  E. Indicate where costs are accumulated:  (1) Hower Office				

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1/ Describe on a Continuation Sheet.

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F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this 1988 plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

7.2.2 PRS F larges the in inform those	Marks). et dollar formation fo plons ti	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	NAME OF REPORTING UNIT  description  ander 7.2.0. For those plans which represent the ral contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide 88 there are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed unding?, For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, to the create plan. Do not include the current numeric tor each plan. Do not include the current numeric provide a description of the basis used for determining oribe the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".  Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".  or proctice of funding the measured and assigned costs.	
7.2.2 PRS F larges the in inform	et doller formation fi plans ti ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet. of the third that the third that the third that the aggregate account for at usiness unit. I have account for at usiness unit. I have benefit, as appropriate. Include assets, Identify benefit, as appropriate. Include assets, Identify the amortization unifor 7.2.0.8, enter "cash accommend funding" and identify the Actuarial Assumptions. Describace united assumptions, but of these numeric values. Also, describation accounts accomption. For plans funding. Provide the following plans: [For plans unifor 7.2.0.8, et 1. Describe the criteria for	inder 7.2.0. for those plans which represent the rial contracts, or other similar cost objectives, provide the first are not more than three plans, provide for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used for each plan or each the method used is determine the actuarial value of methods and periods used. If any. For plans listed uniting? For plans listed uniting? For plans listed uniting? Applies the amortization methods and periods used, if any, or the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".	
the in inform	et doller formation fi plans ti ent or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more that in the apprepare account for at usiness unit.  Actuariol Cost Method, Identify benefit, as appropriate, Include assests, Identify the amortization under 7.2.0.8, enter "cash accontinuation ("terminal funding" and identify the amount of the assumptions are made values of the assumptions, but if these mameric values. Also, describing a funding. Provide the following plans: (For plans under 7.2.0.8, etc.).	rel contracts, or other similar cost objectives, provide the sea not more than three plans, possible han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods used periods used, if any, for plans listed surving?. For plans listed under 7,2,0,F., enter the amortization methods and periods used, if any, to the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to resolute the validity of an under 7,2,0,B, or 7,2,0,F., exter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".]	
	В.	benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash acc "terminal funding" and identify the actuarial assumptions, present accurate assumptions are made values of the assumptions, but if these numeric values. Also, describing a security assumption. For plans funding. Provide the following plans: (For plans under 7.2.0.8. et 1. Describe the criteria for	the methods used to determine the actuardal value of methods and periods used, if any, For plans fisted surding?. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric results a description of the basis used for determining orbit the critical used to versulate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".]	
	0000	actuarial accomptions are made wakes of the assumptions, but a these numeric values. Also, detactuarial accomption. For plans funding, Provide the following plans (For plans under 7.2.0.8, etc.). Describe the criteria for	for each plan. Do not include the current names's overlife a description of the basis used for determining orbit the criteria used to revaluate the validity of an under 7.2.0.0, or 7.2.0.5, enter "not applicable", information on the funding practice for the costs of the or 7.2.0.5, enter "not applicable".	
	c.	plan: (For plans under 7.2.0.8. c 1. Describe the criteria for	r 7.2.0.F., enter "not applicable".) or practice of funding the measured and assigned cost:	
		yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of	
	D.	Basis for Cost Computation, Inc	Scate whether the cost for the segment is determined	
		An allocated portion of t     A separately computed i     those segments.	he total PRB plan cost YIB cost for one or more segments. If so, identify	
	E. <u>Forteitability</u> . Does each perticipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.			
	Z.	Not applicable, proceed	to item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospitus surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

# COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Ownership Plans (ESOPs), Does your organization make consolbutions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if arry</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	H. <u>Valuation of Stock or Non-Cook Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.				
	<ol> <li>Earlehors and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated ahares, in the measurement of ESO coats charged directly or indirectly to Federal contracts or similar cost objectives each plan identified.</li> </ol>				
	<ul> <li>Administrative Costs. Describe haw the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Retunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned					
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year exceed.					
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance					
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-90(a)(1)(a)					
	E. Manually Rated - not applicable					
	Y. Other, or more than one 1/					
	Z. Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable perchased insurance.</li> </ul>					
	B. Costs that are bosed on the contractor's experience, relevant inclustry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.					
	C. The actual amount of losses are considered to represent the projected average loss to the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	<ul> <li>Suparately Montified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation).</li> </ul>					
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term Vo.		Hern c	Seacription		
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code		
	tal Major functions, eltivities, and elements of cost include:				
	63	(b) Description/Make up of the allocation base:			
	350				
8.4.0	Immigr of tagerness. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the recording unit occurring the expense.				
Į.					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hem d	lescription		
7,1,1	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	A.	The pion name			
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #		
	C.	The plan number as reported on HS is	Form S500, if any		
	D.	is there a funding opency established	for the plan?		
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment			
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).		
	numerous plant are listed under 7.1.0.0., 7.1.0.9.2.b., or 7.1.0.9.2.b., for those plant which represent the largest delaw amounts of costs charged to Faderal contracts, or similar cost objectives, describe on a continuation should be provided by the contract of divisionity, credity, and facilitated toppind for each fiscal year. If there are not more than three plans, previde information less all the plans. If there are more than three plans, accurate that the plans, accurate the plans of the provided to through plans that in the appropriate account for at least 90 percent of those defined contribution plan costs elevable to this segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)		
7.1.3	treated as de represent the below on a ti-	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:		
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) ash plan, lestude the method used to determine the plackie, include whether normal cost is developed as a level salary. For plane listed under 7.1.0.8.1.b., enter "pay-on-		
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the content contents values of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quybodies.		
	c	그 일본 - 이 경에를 하지만 되었다면서 그리고 있다면서 하지만 하면 살아보고 있다면서 그리고 있다면서 그리고 있다면서			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:		
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor		
	1	Not applicable, proceed to it	ten 7.2.0.		
	1000				

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Past retirement Benefits (PRBs) Other than Pensions linckeling past retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are practiced as an integrid part of an employee group insurance plan that cover active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)				
		Medical Used to Determine Costs	Burder of Pleas		
	A. Account Accounting				
	A. Accrual Accounting B. Cash (pay-as-you-go) Accounting				
	G.	Purchased Insurance from unrelat			
		Purchased Incurance from Captive			
	D.				
	E.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	2.	Not Applicable (Proceed to	Item 7.3.0)		
7.2.1	General PIBS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A.	The plan name			
	<li>The Essployer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Is there a funding agency or funded reserve established for the plan?				
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment				
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRE plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program paper this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	REQUIRED BY PUBLIC LAW 100-879			NA	ME OF REPO	RTING UN	п	
Item No.			Ite	em description				
7.3.0	Emplayee Group Ins organization provide surgical, medical, do the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital	
7.3.1	Employee Group Ins Elle, hospital, surgics employees), provide Iff there are not mor information for all th insurance plane, info aggregate account if the program that co-	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired es described below program, provide ee policies or self- ice plans that in the	
	Description of	of Employee Ga	oup Insura	nce Program				
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
		- 0	Column (1)	- Cost App	amulation			
	Enter Code A. B. or Y, as appropriate.							
	B. Cose	s are accumulat s are accumulat r 1/						
	Column (2) - Cost Basis							
	Enter code A	Enter code A, B, C, or Y, az appropriate.						
	B. Self-	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, as appropriate.						
	A. No. does not include benefits for re-	dua.					
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here leates	d of 7.2.0.					
	C. Yes, PRS borofits for retirees are a Y. Other 1/	part of a PHS plan previously reported under 7.2.0.					
	Column (4) - Parch	and Journeys Rating Basis					
	For each plan fixted onter code A. B. C. Y. or Z. as appropriate.						
	A. Retrospective Rating takes called experience rating plan or retention plant.						
	B. Manuady Rated						
	C. Community Reted						
	Y. Other, or more than one type 1/ Z. Not opplicable						
	Column (S) -	Projected Assesse Loss					
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	found portion of purchased insurance, exter cade A, B, C,					
	Self-incurance costs represent the projected everage loss for the period estimated on the basis of the cost of companies prothered incurance.     Self-incurance costs we bened on the costscort's experience, relevant industry experience, and						
	g. Set enterance costs are based on the companies it expenses, natural enterpy expenses, are principles.						
	<ol> <li>Actual payments are considered to represent the projected average last for the period.</li> </ol>						
	Y. Other, or more than one method 1	<i>t</i> .					
	Z. Nat eppEcable						
	Column (6) - Immunica Administrative Experies						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are insuted.						
	A. Separately identified and accurrate	ted in indirect cost poets).					
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a					
		third party. (Describe accumulation and afforation process on					
	Y. Other 1/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Hern No.	ttern description						
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?				
	A.	Yes (Complete Ham 7.4.1.)					
	В.	No (Proceed to Hern 7.5.0.)					
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:				
	A.	The plan name					
	В.	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as experted on IRS Form 5500, if any						
	Sindicate where costs are accumulated:						
	(1) Home office (2) Segment						
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .				
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfusicions when. If there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:				
	A.	Description of Man.					
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive					
	1	4. Other (explain)					
	8.		eral Contracts or Similar Cost Objectives.				
	1		ued and the account in fully funded ued and the account is partially funded or not funded				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	The plan name				
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form			
	C. The plan number as reported on IRS Form 5500, H arry					
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:			
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.			
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS			
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a			
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT				
item No.	Hem	description					
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insur- coverage regarding worker's comparation, Sublity and property insurance?  AYea (Complete Item 7.6.1.)						
	B No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.					
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.)  Description of Line of Insurance Coverage	re applicable to the plans. If there are for those policies as costs allocable to t	line of insurance, provide more than three policies or nd self-insurance plans that in the				
	Desire Self-transce						
	Pulley or Salf- Cost Cost Procured Plan Accountation Sale (1) (2)	of Dividends Project and Earned Avenu Refunds Los (3) (4)	ge Administrative sEsperant_				
	Column (1) -	Cost Accumulation					
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) - Cost Bosis						
	Erner code A. B. C. or Y. as appropriate.						
	Purchased Insurance from unrelated third party     B. Self-listurance     C. Purchased Insurance from a captive insurer     Y. Other JJ						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT			
Item No.		Item e	fesoription				
		Type of Expenses or Name of Por	of of Expenses				
83.1	Directly Allos	cated					
	1.						
	(a)	Major functions, activities, and el					
			-				
	- 20		-				
	2. (a)	Major functions, activities, and el					
			Charles or Cost French				
			-				
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code			
	1.			-			
	(a)	Major functions, activities, and e	lements of cost include:				
	61	Description/Make up of the alloca	ation base:				
			_				
	2.			1200			
	(a)	Major functions, activities, and e	lements of cost include:				
	tho	Description/Make up of the afloc	etion bases				
	100	Decorption water up of the moc	and Marks				
	1						

	DISCLOSURE STATEMENT		The state of the s
	REGURED BY PUBL		NAME OF REPORTING UNIT
tern No.		Here o	description
8.3.3	Fesious Expenses		Affection Bass Code
	(a) Major (	lunctions, activities, and el	ferments of cost include:
	(b) Descrip	tion.Wake up of the alloce	rtion base:
8.4.0			
	unit incurring the expe	naa.	liketion of the expense and the name of the recording

FORM CASE DS 1 (REV 2/36)

		UNTING STANDARDS BOARD	PART VII - DEPENDED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	orn linckoling page retirement health care benefits) unting method used to determine the costs and the Federal centracts or similar cost objectives. What an employee group insurance plan that covers (Mark applicable line(s) and enter number of plans.)			
		Medyad Used to Determine Costs	Humber of Plens			
	Α.	Accrual Accounting				
	8.	Cash (pay as you go! Accounting				
	C.	Purchased Insurance from unrelat	of former			
	D.	Purchased Incurance from Captive				
	E.					
		Self-Insurance fincluding insurance obtained through Captive Insurer!				
	F.	· · · · · · · · · · · · · · · · · · ·				
	F. Terminal Funding Y. Other 1/					
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1		g information. On a continuation g information grouped by method use The plan name	sheet for each plan identified in item 7.2.0, provid of to determine costs:			
	В.	The Employer Identification Numb 5500, if any	er (EIK) of the plan sponsor as reported on IRS For			
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	inted:			
	F. Are benefits provided pursuant to a written plan or an established practice? If actabilished practice, briefly describe.					
	G.	plan is operated as an employee ; under 7.2.0.Y., indicate whether If the plan is operated as an empl	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this FRM plan is Bated the plan is operated as a group insurance program, layor group insurance program, report this plan und . If no, report the plan under 7.2.2.			
		on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three glans, provide information for all the plans. If there are more than three plans, information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets, Identify the ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA or 401(h) rules.
 Briefly describe the funding arrangement.
 Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	REQUIRED BY PUBLIC LAW 100-879			NA	ME OF REPO	RTING UN	п	
Item No.			Ite	em description				
7.3.0	Emplayee Group Ins organization provide surgical, medical, do the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	ege for life, hospital	
7.3.1	Employee Group Ins Elle, hospital, surgics employees), provide Iff there are not mor information for all th insurance plane, info aggregate account if the program that co-	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired es described below program, provide ee policies or self- ice plans that in the	
	Description of	of Employee Ga	oup Insura	nce Program				
	Podicy or Ent- Journation Plan	Court Accommission (1)	Cont. Resin (2)	Britain Oli	Purchased Instança Firting Essis (4)	Projected Average Loss 50	Edmontroe Bearing Administrative Experies (8)	
		- 0	Column (1)	- Cost App	amulation			
	Enter Code A. B. or Y, as appropriate.							
	B. Cose	s are accumulat s are accumulat r 1/						
	Column (2) - Cost Basis							
	Enter code A	Enter code A, B, C, or Y, az appropriate.						
	B. Self-	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, as appropriate.						
	A. No. does not include benefits for re-	dua.					
	A. No, does not include benefits for ret 9. Yes, PSS benefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here leates	d of 7.2.0.					
	C. Yes, PRS borofits for retirees are a Y. Other 1/	part of a PHS plan previously reported under 7.2.0.					
	Column (4) - Parch	and Journeys Rating Basis					
	For each plan fixted onter code A. B. C. Y. or Z. as appropriate.						
	A. Retrospective Rating takes called experience rating plan or retention plant.						
	B. Manuady Rated						
	C. Community Reted						
	Y. Other, or more than one type 1/ Z. Not opplicable						
	Column (S) -	Projected Assesse Loss					
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	found portion of purchased insurance, exter cade A, B, C,					
	Self-incurance costs represent the projected everage loss for the period estimated on the basis of the cost of companies prothered incurance.     Self-incurance costs we bened on the costscort's experience, relevant industry experience, and						
	g. Set enterance costs are based on the companies it expenses, natural enterpy expenses, are principles.						
	<ol> <li>Actual payments are considered to represent the projected average last for the period.</li> </ol>						
	Y. Other, or more than one method 1	<i>t</i> .					
	Z. Nat eppEcable						
	Column (6) - Immunica Administrative Experies						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are insuted.						
	A. Separately identified and accurrate	ted in indirect cost poets).					
	home office level (Describe allocati	and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
	C. Not separately identified, but inclu- Continuation Short!	ted in indirect cost poolfs). (Describe poolfs) on a					
		third party. (Describe accumulation and afforation process on					
	Y. Other 1/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Hern No.	ttern description						
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?				
	A.	Yes (Complete Ham 7.4.1.)					
	В.	No (Proceed to Hern 7.5.0.)					
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:				
	A.	The plan name					
	В.	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as experted on IRS Form 5500, if any						
	Sindicate where costs are accumulated:						
	(1) Home office (2) Segment						
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .				
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs cha provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfusicions when. If there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:				
	A.	Description of Man.					
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive					
	1	4. Other (explain)					
	8.		eral Contracts or Similar Cost Objectives.				
	1		ued and the account in fully funded ued and the account is partially funded or not funded				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description		description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to ham 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	A. The plan name				
	B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any					
	C. The plan number as reported on IRS Form 5500, If any					
	Indicate where costs are accumulated:     Thome office     Segment					
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.			
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412, (Answer Yea or Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	H. <u>Valuation of Stock or Non-Goah Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.					
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF REPORTING UNIT					
item No.	Hem description						
7.6.0 Worker's Compensation, Liability, and Property Insurance. Does you coverage regarding worker's compensation, Sability and property in:  A		r organization have insurance urance?					
	B No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.					
	fice and similar gents, sutomobile liability and property damage, general foliality), provide the information below on a continuation there using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine at insurance, provide information for all the policies and self-insurance plans. It there are more than three policies are insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs alreadable to this segment or business unit for each line of insurance selectified.)  Description of Line of insurance Coverage:						
	Desire Seffrence						
	Pulley or Salf- Cost Cost Procured Plan Accountation Sale (1) (2)	of Dividends Project and Earned Avenu Refunds Los (3) (4)	ge Administrative sEsperant_				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) — Cost Bosis						
	Enter code A. B. C. or Y. as appropriate.						
	Purchased Insurance from unrelated third party     B. Bell-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT	And the state of t
	REGURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
em o.	, n	em description
1.3.3	Pesidual Expenses	Aflecation Bass Code
	tal Major functions, activities, as	d elements of cost include:
	(b) Description/Make up of the al	5
	tot Description/William Up or the M	ocean base:
14.0	Trends of Expenses. If there are normally of office, identify on a continuation sheet the durant accurring the expense.	ransiers of expenses from reporting units to this home assistation of the expense and the name of the records.

FORM CASE DS-1 (REV 2/36)

No.	REQUIRED RB Plants). rpest dollar e informati formation f	Where smount on below or all the hast in the unides.  Actus beneficated "term"  Actus actus value	numerous plans are listed us of costs charged to Fede w on a continuation sheet. e plans. If there are most see aggregate account for at unit.]  initial Cost Method, Identify it, as appropriate. Include is, Identify the americanion Cost Method of the Cost Meth	for each plan. Do not include the current numeric	
7.2.2 Pillian the interest the	rgest dollar e informati formation f cose plans t gment or b A.	emount on below or all the hat in the usiness Actus benef asset under "term Actus actus value	numerous plans are listed us of costs charged to Fede w on a continuation sheet. e plans. If there are most see aggregate account for at unit.]  initial Cost Method, Identify it, as appropriate. Include is, Identify the americanion Cost Method of the Cost Meth	ander 7.2.0, for those plans which represent the rail contracts, or other similar cost objectives, provide the rail contracts, or other similar cost objectives, provide the same cost, information should be provided for least 80 percent of those PRIS costs affocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed under 7.2.0.F., and provides the amortization methods and periods used, if any, or the oversity or conditions for which significant for each plan. Do not include the current nameric	
lar the int	rgest dollar e informati formation f cose plans t gment or b A.	emount on below or all the hat in the usiness Actus benef asset under "term Actus actus value	and costs charged to Fede who a continuation sheet, e-glans. If there are more to aggregate account for at unit.]  and Cost Method, Mentily it, as appropriate, include a. Identity the americation 7.2.0.B., enter "cash account funding" and identity to the account funding and identity to the field Assumptions.	ral contracts, or other similar coat objectives, provide this there are not more than three plane, provide than three plane, information should be provided for least 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, of any, for plane Steed unding.", For plans listed under 7.2.0.F., enter he amortication methods and periods used, if any, the events or conditions for which significant for each plan. Do not include the current nameric	
		benef asset under "term Actus actus value	it, as appropriate. Include s. Identify the americation 7.2.0.8, enter "cath acci- inal funding" and identify to aid. Assumptions. Describ- rial accumptions are made	the method used to determine the actuarial value of methods and periodic used, a may. For plans listed unding. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numerio	
	В.	value	rial assumptions are made	for each plan. Do not include the current numerio	
	B. <u>Actualist Assumptions</u> , Describe the events or conditions for which significant actuarial accumptions are made for each plan. Do not include the current numeric values of the assumptions, but possible a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial accumption. For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".				
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".)				
		1. 2. 3.	e.g., full funding of the a rules. Briefly describe the fund Are all assets valued on yes, indicate the basis of	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis o	
	D.	Basis es:	for Cost Computation, Inc	Scale whether the cost for the segment is determined	
		1. 2.	An allocated portion of t A separately computed I those segments.	te total PRB plan cost YIB cost for one or more segments. If so, identify	
	<ol> <li>Forteisability. Does each perdicipant have a non-forteitable contractual right to their benefit or account balance? If no, explain.</li> </ol>				
	Z.	-	Not applicable, proceed	to item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospitus surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

# COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.
- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li>Exclusions and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated above, in the measurement of ESOP coats charged directly or indirectly so Federal contracts or similar cost objectives to each plan identified.</li> </ol>				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	cription			
7.6.1	Continued.					
		Column (3) - Crediting of	Dividends and Earned Refunds			
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C.		to currently reflect the net armual cost of the			
	D.		ontractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable				
	Y.	Other, or more than one 1/				
	2. Not applicable					
	Column (9) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.					
	B. Costs that are losed on the contractor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices. C. The actual amount of losses are considered to represent the projected average loss for the period.					
	Y. Other, or more than one method. 3/ Z. Not applicable					
	Column (51 - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	<ul> <li>Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ul>					
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		or third party. (Describe accumulation and attacation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added

- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term Vo.		Hern c	Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tal Major functions, extentions, and elements of cost include:			
	63	Description/Make up of the alloce	tion base	
	350			
8.4.0	Immigr of tagerness. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the recording unit occurring the expense.			
Į.				

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospitus surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

# COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
itars No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li>Exclusions and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated above, in the measurement of ESOP coats charged directly or indirectly so Federal contracts or similar cost objectives to each plan identified.</li> </ol>				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.		ltem :	description			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Retunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year					
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year					
	received, not necessarily in the year earned  C. Accrued each year, as applicable, to currently selfect the net annual cost of the insurance					
	D.		ontractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable				
	Y.	Other, or more than one 1/				
	Z, Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.					
	C. The actual amount of losses are considered to represent the projected average loss for the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	<ol> <li>Suparately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>					
	Sheet).  C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).					
	D. Incurred by an insurance canier or third party. (Describe accumulation and attraction process on a Continuation Sheet).					
	Y. Other 1/					
	Z. Not applicable					
	1/ Describe on a Continuation Sheet.					

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-675				
No.	ham description			
8.3.3	Fesiquel Luc	Aflocation Bass Code		
	tal Major functions, arthrities, and elements of cost include:			
	61	Description/Make up of the alloca	tion base:	
	1980			
8.4.0	Immade of Expense. If there are normally wanters of expenses from reporting units to this house effice, identify on a continuation sheet the classification of the expense and the name of the records unit incurring the expense.			
	120000000000000000000000000000000000000	,		

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
turs No.	han	n description			
7.3.1	Continued.				
	Column (3) - Includes National				
	Enter code A, B, C, or Y, as appropriate.				
	A. No, does not include benefits for retirers.  9. Yes, PRS borefits for retires that are a part of a policy or coverage for both active employees				
	and refleces are reported here instead of 7.2.0.				
	<ul> <li>Yes, PR2 borafitz for retirees are a part of a PRE plan previously reported under 7.2.6.</li> <li>Y. Other 3/</li> </ul>				
	Column (4) - Parchand Journeys Retira Seria				
	For each plan Ested onter code A. R. C. Y. or Z. as appropriate.				
	A. Retrospective Rating tales called experience rating plan or retention plant.				
	B. Manually Rated				
	C. Community Flated				
	Y. Other, or more than one type 3/ Z. Mot applicable				
	Column (5) - Projected Accesses Loss				
	For each self-insuced group plan, or the self-insured portion of purchased insurance, exter code A, B, C, Y, or Z, as appropriate.				
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis				
	of the cost of comparable purchased incurance.  8. Self-incurance costs are based on the contractor's experience, relevant industry experience, and				
	unicipated conditions in accordance with accorded actuarist principles.				
	<ol> <li>Actual payments are considered to represent the projected average late for the period.</li> </ol>				
	Y. Other, or more than one method 1/				
	Z. Not eppEcable				
	Column 16) - Innurance Administration Experien				
	For each self-intered group plan, or the self-insured parties of purchased insurence, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are tracked.				
	A. Separately identified and accumulated in indirect cost poolis).				
	home office level (Describe allocati	<ol> <li>Separately identified, accumulated, and affocuted to cost objectives either at the segment end/or home effice level (Describe affocution method on a Continuation Short).</li> </ol>			
	D. Incurred by an incurance carrier or				
	Y, Other 1/				
	Z. Not applicable				

FORM CASB DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT		
Hern No.	Hern description				
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?		
	A. Yes (Complete Hum 7.4.1.)				
	B No (Proceed to Hern 7.5.0.)				
7.4.1	General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904-415, provide the following information:				
	A. The plan name				
	В.	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>			
	C.	C. The plan number as suported on IRS Form 5500, if any			
	Đ.	B. Indicate where costs are accumulated:			
	(1) Home office 12) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, bilefly describe.				
7.4.2	Deferred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below or a continuation sheet. Of there are not mare than three plans, possible information for all the plans. If there are more than three plans, information should be provided for those plans that is the aggregate account for at least 80% of these determed compensation costs allocable to this aggregate or business until:				
	A.	A. Description of Han.			
	1,500	Stock Options     Stock Appreciation Rights     Cash Incentive			
	1	4. Other (explain)			
	8.		eral Contracts or Similar Cost Objectives.		
	1		ued and the account in fully funded ued and the account is partially funded or not funded		

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEPENDED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679					
Item No.	Item description				
7.5.0	Employee Stack Ownership Plans (ESOPs). Does your organization make contributions to fund ESOP that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)				
	A. Yes (Proceed to Item 7.5.1)				
	8 Ne (Proceed to Ham 7.6.0)				
7.5.1	General Plan	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:			
	A. The plan name				
	B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5600, if any				
	c.	C. The plan number as reported on IRS Form 5500, H any			
	D.	D. Indicate where costs are accumulated: (1) House office (2) Segment			
	E. Are benefits provided pursuant to a written plan or an established practice? If astablished practice, briefly describe.				
	F.	<ol> <li>Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yea or Not.)</li> </ol>			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Valuation of Stack or Non-Cash Assets.</u> Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li><u>Fortehors and Dividends</u>. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP coasts charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>				
		<ol> <li>Administrative Costs, Describe how the costs of administration of each plan listed a identified, grouped, and accumulated.</li> </ol>			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT				
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679					
item No.	Ham description					
7,6.0	5.0 Worker's Compensation, Liability, and Property Insurance, Does your organization have coverage regarding worker's compensation, liability and property insurance?  A					
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	fire and similar perials, automobile liability and property demays, general liability), provide the information below on a continuation network using the cooker described below: If there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the apprepare account for at least 80 percent of the costs alreadile to this segment or business unit for each line of insurance identified.)  Description of Line of Insurance Coverage:					
		Crediting 1 of Dividends Project	iel freumonos ded freumonos			
	Pulley or Salf- Cost Cost Procured Plan Accountation Sale (1) (2)	and Europe Avenue Refunds Los (3) (4)	ge Administrative a. <u>European</u>			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Bosis					
	Enter code A. B. C. or Y. as appropriate.					
	Punchased Insurance from unrelated third party     Self-insurance     Punchased Insurance from a captive insurer     Other 31					
	1/ Describe on a Continuation Sheet.					

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.5.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT RECORDED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

	REQUIRED BY PUBLIC LAW 100-6	73 NAME OF REPORTING UNIT
No.		Harn description
8.3.3	Pesidual Expenses	Aflocation Bass Code
	tal Major functions, activ	ities, and elements of cost include:
	(b) Description/Make up o	of the allocation base:
8.4.0	Iranging of Expenses, If there are no office, identify on a continuation sheet	rmally variaties of expenses from reporting units to this home at the dissification of the expense and the name of the recording
	unit incurring the expense.	to be desired the expense and the name of the resorting

FORM CASE DS 1 JREV 2/96

....

	DISC	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
	REGURAEU	BY PUBLIC LAW 100-679		
No.		hem	description	
7.4.0	Deferred Cor compensation (Mark one.)	roensation, as defined in CAS 9904 n, other than ESOPs, which is charp	8.415. Does your organization award deferred yed to Federal contracts or similar cost objectives?	
	A.	Yes (Complete Ham 7.4.1.)	C.	
	В.	No (Proceed to Hern 7.5.0.	1	
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by on;	
	A.	The plan name		
	8.	The Employer Identification Num 5500, if any	ber (EIN) of the plan sponsor as reported on IRS For	
	c.	C. The plan number as reported on IRS Form 5500, if any		
	Đ.	B. Indicate where costs are accumulated:		
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly desc	o a written plan or an established practice? If ribe .	
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch revide the information below on a c le information for all the plans. If the	s plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost portraustrian sheet. (If there are not more than those here are more than these plans, information should be count for at least 80% of these deferred business until:	
	Α.	Description of Plan.		
	1980	Stock Options     Stock Appreciation Right     Cash Incentive     Other (explain)	S.	
	8.	Method of Charging Costs to Fe	deral Contracts or Similar Cost Objectives.	
	33000	2. Costs charged when acc	rued and the account in fully funded rued and the account is perfully funded or not funded to employee (pay-as-you-go)	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item	description
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)
	Α.	Yes (Proceed to item 7.5	1)
	В.	No iProceed to ham 7.6.0	DI .
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:
	A.	The plan name	
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on	IRS Form 5500, If any
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		EFERRED COMPENSATION NO INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURISC LAW 100-679	NAME OF RE	PORTING UNIT			
item No.	Hem	description				
7,6.0	Worker's Correctsation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's comparastion, Sability and property insurance?  A		r organization have insurance urance?			
	B No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage.				
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.)  Description of Line of Insurance Coverage	re applicable to the plans. If there are for those policies as costs allocable to t	line of insurance, provide more than three policies or nd self-insurance plans that in the			
		Credity Self-frequence				
	Pulley or Salt- Cost Cost Procured Plan Accountation Sale (1) (2)	of Dividends Project and Europe Avenu Refunds Los (3) (4)	ge Administrative sEsperant_			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) — Cast Sonis					
	Enter code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     Self-insurance     C. Purchased Insurance from a captive insurer     Y. Other 3/					
	1/ Describe on a Continuation Sheet.					

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.5.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

		Y PUBLIC LAW 100-675	NAME OF REPORTING UNIT
No.		here	description
8.3.3	Fesiqual Expen	tes	Affacation Bass Code
	tal	Major functions, activities, and o	elements of cost include:
	60	Description Make up of the alloc	Man bace
	72.00		
8.4.0	Irregion of Each office, identify unit incurring th	on a continuation sheet the class	sters of expenses from reporting units to this home efficiency of the expense and the name of the recording
	httestammer 5/2	2000	

FORM CASE DS 1 (REV 2/36)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item e	description	
7.5.0	Employee St	tock Ownership Plans (ESOPs), Does rged directly or indirectly to Federal o	s your organization make contributions to fund ESOP contracts or similar cost objectives? (Mark one)	
	Α.	Yes (Proceed to Item 7.5	1)	
	В.	No iProceed to item 7.6.0	DI .	
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:	
	A. The plan name			
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, If any</li> </ol>			
	C. The plan number as reported on IRS Form 5500, H any			
	D. Indicate where costs are accumulated: 111 Horse office 123 Segment			
	E. Are benefits provided pursuant to a written plan or an established practice? If attablished practice, briefly describe.			
	F.	<ul> <li>Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)</li> </ul>		
	G.	G. Indicate whether the ESOP is leveraged or nonleveraged.		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If us is determined for those assets that do not have a	
		dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abares, in the measurement of ESOP day to Federal contracts or similar cost objectives for	
	38	Administrative Costs, Describe identified, grouped, and accumulations	how the costs of administration of each plan listed a lated.	

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Ite		Sescription		
7.6.1	Continued.				
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.		
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year		
	В.		ederal contracts or similar cost objectives in the year		
	C.		to currently reflect the net armual cost of the		
	D.	Not credited or refunded to the c	ontractor but retained by the carriers as reserves in		
	E.	accordance with 48 CFR 9904.416-50ta)(1)(iv)  E. Manuelly Roted - not applicable			
	Y.	Other, or more than one 1/			
	2,	Z, Not applicable			
	Column (4) - Projected Average Loss				
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance.</li> </ul>				
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.				
	C. The actual amount of losses are considered to represent the projected average loss to the period.				
	Y. Other, or more than one method. 1/				
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	<ol> <li>Separately Montifled, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>				
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		or third party. (Describe accumulation and attacation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term Vo.		Hern c	Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tel	Major functions, activities, and at	cments of cost include:	
	63	Description/Make up of the alloce	tion base	
	350			
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
Į.				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Iten		Sescription		
7.6.1	Continued.				
	Column (3) - Crediting of Dividends and Earned Refunds				
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year				
	earned  B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year				
	exceived, not necessarily in the year earned  C. Accrued each year, as applicable, to currently reflect the net annual cost of the				
	insurance  D. Not crudited or retunded to the contractor but retained by the carriers as esserves in				
	accordance with 48 CFR 9904.416-50(a)(1)(iv)  E. Manually Roted - not applicable				
	Y. Other, or more than one 1/				
	Z. Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance.</li> </ul>				
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and arricipated conditions in accordance with generally accepted actuarial principles and practices.				
	C. The actual amount of losses are considered to represent the projected average loss to the period.				
	Y. Other, or more than one method. 1/				
	Z. Nat applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, B, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	п.	B. Separately Montified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation			
	C.	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		or third party. (Describe accumulation and attacation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- In column (1) list segments and other intermediate level home offices reporting to this home office, in column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES	
RECURRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
term Vo.	Hem description		Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tel	Major functions, activities, and at	cments of cost include:	
	(b) Description/Make up of the allocation been:			
	350			
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
Į.				

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

CC	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a) Major functions, activities, and elements of cost include:			
			-	
	- 20		-	
	2.  (a) Major functions, activities, and elements of cost include:			
	(a)		Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a) Major functions, activities, and elements of cost include:			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
No.			description	
8.3.3	Fesigual Exc	eriei	Affacation Bass Code	
	tel	Major functions, activities, and ele	treents of cost include	
	6)	Description/Make up of the alloca	tion base:	
8.4.0	office, identi	laperges. If there are normally trans by on a continuation sheet the dassit the expense.	fers of expenses from reporting units to this home faction of the expense and the name of the recording	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT		
-01	TRANSPORT TO THE TOTAL TO THE TRANSPORT			
iem Vo.	ham o	fescription		
	Part VIII	Instructions		
	FOR HOME OFFICE, AS APPLICABLE (Inc. juice ventures, partnerships, etc.), 1/	dudes home office type operations of subsidiaries.		
	where such an office is responsible for administr	e effice of a corporation or other business entity ring two or more segments, where it allocates its of the augments is required to file Parts I through VII		
		ing unit's (corporate or other intermediate level hom or a corporate (home) office, such data should cover some office, they should cover the subordinate		
8.1.0	Organizational Structure.			
	On a continuation sheet, provide the following information:			
	1. In column (1) list segments and other intermediate level home offices reporting to this			
	home office,  2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any			
	CAS-covered Government Sales, and 3. In solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:			
	A. Less than 10%			
	8. 10%-50% C. 51%-80%			
	D. 81%-95% E. Over 95%			
	Segment or CA3 C.  Other Interceding Home Office Garmans (1) (2)	et Sales Percentage of Total Sales		
8.2.0	Other Applicable Disclosure Statement Parts. (Refor to page 61.4., <u>General Instructions</u> , and Parts V VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)			
	A. Part V - Depreciation and B. Part VI - Other Costs and C. Part VII - Deferred Compe			

3/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a) Major functions, activities, and elements of cost include:			
			-	
	- 20		-	
	2.  (a) Major functions, activities, and elements of cost include:			
	(a)		Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a) Major functions, activities, and elements of cost include:			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT		
	REGISTED BY PUBLIC LAW 10		NAME OF REPORTING UNIT
Item No.		Hern de	acription
8.3.3	Fesidual Expenses		Affectation Bass Code
	tal Major functions, as	stivities, and eler	wents of cost include
	(b) Description Make a	o of the allocation	on base.
8.4.0	Immates of Laperness. If there are office, identify on a continuation a unit incurring the expense.	normally transite	rs of expenses from reporting units to this home ration of the expense and the name of the recording

FORM CASE DS-1 (REV 2/36)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
iem		-		
Vo.	_	FOCIN I	description	
E.3.0	Expenses or	Pools of Expenses and Methods of	Mocation.	
	For classification purposes, three methods of allocation, defined as follows: are to be used:			
	<ol> <li>Directly Allocated—floate expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs</li> </ol>			
	incurred, as described in 9904.403;  (ii) Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in			
	9904.403; and file Residual Expense—the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.			
	Allocation Base Codes			
	A. Sales			
	B. Cast of Sales			
	C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable			
	Overhead)			
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)			
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs			
	F. Three factor formula (CAS 9904.403-50(cl))			
	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead)			
	H. Direct Labor Dollars I. Direct Labor Hours			
	I. Direct Labor Hours J. Machine Hours			
	J. Machine Hours K. Usage			
	1 2	Unit of Production		
	M. Direct Material Cost			
	N.			
	O. Headcount or Number of employees (Direct and Indirect Employees)			
	Ρ.	Square Feet		
	Q. Value Added			
	Y.	Other, or More than One Basis 3	y .	
			the headings 8.3.1, 8.3.2, and 8.3.3 enter the type	
	listed, also it addition, for	ndicate as item (a) the major function items listed under 8.3.2 and 8.3.3	For each of the types of expense or expense pool ets, activities, and elements of cost included. In enter one of the Allocation Bose Codes A through C pribe as item bit the make up of the basels). For	
	example, if o	firect labor dollars are used, are over under 8,3.2 and 8,3.3, it a pool is n	time premiums, fringe benefitz, etc. included? For our allocated to all reporting units listed under 8.1.0 not receiving an allocation. Also identify special	

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES	
RECURRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
term Vo.	Hem description		Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tel	Major functions, activities, and at	cments of cost include:	
	(b) Description/Make up of the allocation been:			
	350			
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
Į.				

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT No. Item description Type of Expenses or Name of Pool of Expenses 8.3.1 Directly Allocated (a) Major functions, activities, and elements of cost include: 2 (a) Major functions, activities, and elements of cost include: 8.3.2 Homogeneous Exzense Pools Allocation Base Code 1. (a) Major functions, activities, and elements of cost include: (h) Description/Make up of the allocation base: 2. \_\_\_\_\_\_ (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the effocation base:

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES	
RECURRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
term Vo.	Hem description		Seacription	
8.3.3	Fesiquel Luc	eriei	Aflosation Bass Code	
	tel	Major functions, activities, and at	cments of cost include:	
	(b) Description/Make up of the allocation been:			
	350			
8.4.0	office, identi	sperges. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
Į.				

	COST ACCOUNTING STANDARDS BOARD	PART VII. HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-675		
No.			
8.3.3	Fesiqual Expenses	Affocation Bass Code	
	(a) Major functions, activities, and al	ements of cost include:	
	(b) Description/Make up of the alloca	tion base:	
		00.0000 - -	
8.4.0	Irregist of Expenses. If there are normally want office, identify on a continuation sheet the dessi- unit incurring the expense.	ters of expenses from reporting units to this home ficulties of the expense and the name of the records	
	SB DS-1 (REV 2/96) VIII - 4		

## 9903.202-10 Illustration of Disclosure Statement Form, CASB DS-2.

The data which are required to be disclosed by educational institutions are set forth in detail in the Disclosure Statement Form, CASB DS-2, which is illustrated below:

ST ACCOUNTING STAN DISCLOSURE STAT REQUIRED BY PUBLIC EDUCATIONAL INSTIT	EMENT LAW 100-679	INDEX	
GENERAL INSTRUCT	TIONS		100
COVER SHEET AND	CERTIFICATION		C-1
PART I General	Information		1-1
PART II Direct C	Costs		11-1
PART III Indirect	Costs		111-1
PART IV Depreci	ation and Use Allow	snces	IV-1
PART V Other C	osts and Credits		V-1
ART VI Deferred	Compensation and	Insurance Costs	VI-1
PART VII Central	System or Group Ex	penses	VII-1

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

#### GENERAL INSTRUCTIONS

- This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
- 2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one or more segments performing under Federally sponsored agreements.
- Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
- 4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part Vit of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such officeds) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
- The Statement must be signed by an authorized signatory of the reporting unit.
- The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's freporting unit's cost accounting practices.
- 7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the and of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should evier the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last continuation sheet used, the words "End of Part" should be inserted after the last entry.

FORM CASB DS-2 (REV 10/94)

- 01

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- 8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9803,202-3).
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number and "Effective Date in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

DISCLOSURE STATEMENT	CONTINUATION SHEET
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem o	Hem Description
	THE DESCRIPTION
1	
1	
i V	
İ	
8	
b	
2	
II.	
F1	
E.	

	T ADCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EDUCATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
- 1	(b) Street Address
	(c) City, State and ZIP Code
	(if applicable)
0.2	Reporting Unit is: (Mark one.)
	A Independently Administered Public Institution
- 1	B. Independently Administered Nonprofit Institution
- 1	C. Administered as Part of a Public System
- 1	<ul> <li>D. Administered as Part of a Nonprofit System</li> </ul>
- 1	E Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Title
1	(b) Phone Number (include area code and extension)
0.4	Statement Type and Effective Date:
	A. (Mark type of submission. If a revision, enter number)
- 1	(a) Original Statement
	[b] Amended Statement; Revision No
	B. Effective Date of this Statement: (Specify)
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	A. Cognizant Federal Agency:
	B. Cognizant Federal Auditor:

REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
CEI	RTIFICATION
amended in the case of a Rev the date of certification show accounting practices, as re	est of my knowledge and belief this Statement, rision, is the complete and accurate disclosure as in the complete and organization of its con- liquired by the Disclosure Regulations (48 C unting Standards Board under 41 U.S.C. § 422.
Date of Certification	
-0	Signature)
CP rit	nt or Type Name)
-	(Title)
IS PA	ALSE STATEMENT IN THIS DISCLOSURE ESCRIBED IN .S.C. § 1001
18.0	S.C. 9 (100)

FORM CASE DS 2 (REV 10/94)

RE	ACCOUNTING STANDARDS B DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100- EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION 679 NAME OF REPORTING UNIT	
item		Item Description	
No.			
		Part I	
1.1.0	Federally sponsored	ost <u>Accounting System</u> for recording expenses charged to agreements (e.g., contracts, grants and cooperative appropriate line(s) and if more than one is marked, explain st.)	
	A Accrual		
1	B Modified	Accrual Basis 1/	
	C Cash Basi	is	
	Y Other 1/		
1.2.0	system is: (Mark one.	counting with Financial Accounting. The cost accounting If B or C is marked, describe on a continuation sheet the tulated on memorandum records.)	
	A Inte	igrated with financial accounting records (Subsidiary cost ounts are all controlled by general ledger control accounts.)	
	E Not acc	integrated with financial accounting records (Cost data are unulated on memorandum records.)	
	C Con	mbination of A and B	
1.3.0	Unaflowable Costs. Co terms and conditions or	sts that are not reimbursable as allowable costs under the f Federally sponsored agreements are: (Mark one)	
	A. Specifically accounting	y identified and recorded separately in the formal financial precords. $\underline{\mathbf{J}}/$	
1	B. Identified i	n separately maintained accounting records or workpapers.	
	C Identifiable permit aud	through use of less formal accounting techniques that lit verification. $1/$	
	D Combination of A, B or C 1/		
	E Determinat	ble by other means: 1/	
	1/ Describe on a Contin	nuation Sheet.	

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or idirect cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
1	1/ Describe on a Continuation	) Sheet,

FORM CASE DS-2 (REV 10/94)

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT			
No.		Item Description			
		ADMINISTRATION CONT.			
	Instru	ctions for Part II			
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar tost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.			
2.1.0					
2.2.0	<u>Description of Direct Materials</u> . All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)				
2.3.0	Method of Charging Direct M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)			
2.3.1	Direct Purchases for Projects	are Charged to Projects at:			
2.3.2	Inventory Requisitions from (Identify the inventory valuation)	Central or Common, Institution-owned Inventory, on method used to charge projects):			
	A. First In, Fi 8. Last In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able			

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIF				
Item No.		them Descri	intion			
2.4.0	Description of Direct Person with Federally sponsored ag continuation sheet the perso fringe benefits costs, if any, are charged as direct person	nal Services preements of nal services within each	All pers similar o compens najor inst	ost obje ation cos	atives. (D ts, includir	escribe on a ng applicable
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category s to Federal ne line is n	to identif ly sponso larked in	y the me pred agre a colum	thod(s) us ements or	ed to charge similar cost
			Feculty (1)	Staff (2)	Students (3)	23/y 25/ver 3/ (4)
	Payroll Distribution Meth (Individual time card/actur hours and rates)		-	-		-
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>	4		-	-	7577
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution - employee activity)</li> </ul>				COTTO	
	<ol> <li>Multiple Confirmation Re- (Employee Reports prepa- each academic term, to account for employee's activities, direct and indi- charges are certified sep</li> </ol>	red		(2770)	<del>-</del>	
	Y. Otheris) 1/			* <u>*******</u>		200
	1/ Describe on a Continuation	on Sheet.				

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
E	DUCATIONAL INSTITUTIONS	
tem		nem Description
No.		nem Description
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-	
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (if "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	record the share of the total s direct (Federally sponsored objectives) and indirect act	or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cos- tivities. Indicate how the salary and wage cos- with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement, health insurance, training, tuition, tuition remission.
2.6.1	each type of fringe benefit on	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1); first, to the major functions le.g.,
		then to individual projects or direct cost objectives

	OSCLOSURE STATEMENT	PART II- DIREC			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
No.		Item Descript	ion		
2.8.0	Cost Transfers. When Feder are credited for cost transfer amount for direct personal si indirect costs always based rate, indirect costs! origina (Consider transactions when cost accounting periods). If how the credit differs from or	rs to other projections, material on the same a like used to che the original of the the original of the original origi	ects, grants of als, other dire amount(s) or arge or alloc herge and the No", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable of direct labor of the project or in different
	Yes No				
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be to n. (Mark the you as transf or materials, nilar cost object	ransferred to appropriate li lered to char supplies, ar stives, If mor	you from ot ne(s) in eac ge the cos nd services	her segments th column to t or price of to Federally
			Materials (1)	Supplies (2)	Servicina (2)
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	ST-36	-	800
	C. At established catalog or price or prices based on competition.	market adequate		-	
	Y. Otherisi 1/		_		22.2
	<ol> <li>Interorganizational transf not applicable</li> </ol>	fers are	_	_	-
	1/ Describe on a Continuation	on Sheet.			

FORM CASB DS-2 (REV 10/94)

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation space of the specific property of the space of the specific property of the s	in Base Codes are provided for use in connection with ation sists Cost Basis Inge Benefits thead count! (full-time equivalent basis! read count) (but-time equivalent basis! read count) (but-time equivalent basis! read own and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDII NAME OF REPO			
Item No.		ion			
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for all category to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation teategory listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ	
	(b) Operation and Maintenar	nce			
	(c) General Administration a Expense	nd General	_	_	-
	(d) Departmental Administra	ition			
	(e) Sponsored Projects Adm	inistration	4-3	-	
	(f) Library		-		
	(g) Student Administration a	and Services		to a contract	
	(h) Other 1/		_		
	1/ Describe on a Continuation	on Sheet.			

FORM CASE DS-2 (REV 10/94)

1111-2

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III: INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.	Item Description					1000			
3.2.0	perf othe the code cent prov char	arm specific technical or or units within a reporting "specialized service fact as identified below shoul or listed. The column nu- ride the codes. Explain	enters are departments or functional units which administrative services primarily for the benefit or inte. Service Centers include "recharge centers" and ties" defined in Section J of Circular A-21. (The beinserted on the appropriate line for each servici- thers correspond to the paragraphs listed below that an a Continuation Sheet if any of the services are her than usage of the services. Enter "2" in Column [11] [2] [3] [4] [5] [6]						
-				:134	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
-	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	141	Other Service Centers Annual Operating Budy exceeding \$1,000,000 that generate significa- charges to Federality sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)	gets ) or nt						
				-	$\rightarrow$		-	-	-
	m	Category Code: Use code "A" (Opodives; code "8" if blind or to both direct and indirect cos	nly to and rect cost of	costs	are billed to or india	only as r	Sirect co geois, co	ese "C"	rai cost d billed
	(2)	Burden Code: Code "A" - cer partial allocation of ingreet co	Ver receives on affactives, Code "C" - na	ation o affocat	d all appli on of ind	cable ind	TE COS	is: Code	.8
	a	884ng Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a c Continuation. Sheet!.	- rates are based on	2 Com	bination (	if historia	al and a	45 ected	G0576
	(4)	User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - son users are charged at different rates than other users deplain on a Construction Charge.						1004	
	150	Actual Costs vs. Recordes Cospenditures) acleast annually annually.	ngg: Code "A" - b : Code "8" - billings	clings are con	revenues opered to	are con actual co	mpared in sets less	to actua frequent	COSTS By INDA
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingeno	B" — variances are of ruel variances are of	bernet	toneard!	es ediusi	monts to	billing.	rare or

	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS		
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
em o.		Item Description		
3.3.0	Indirect Cost Pools and Alloc	ation Bases		
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)		
	Indirect Cost Pleas	Allegates Base Cede		
	A, Instruction			
	On-Campus Off-Campus Other 1/			
- 1	B. Organized Research			
Ì	On-Campus Off-Campus Other 1/			
1	On-Campus			
-	Off-Campus Other 1/	<del></del>		
	D. Other Institutional Activit	ies 1		
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)		
	1) Describe on a Continuation	n Sheet.		

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS				
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS					
Item No.		Item Description				
3.5.0	Composition of Allocation Bases. (For each allocation base code used in item 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the element of direct cost identified in Part II, Direct Costs, that are included, e.g., subcontrat costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocatio is based on Cost Analysis Studies, identify the study, and fully describe the studymethods and techniques applied, the composition of the specific allocation is					
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully				
	1/ Describe on a Continuatio	n Sheet.				

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES		
ltem No	Item Description							
8-11			Part IV					
4.1.0	Objection of three are a state than	reciation Charged to I sectives. If or each asset Column (1) describing to June (2) describing to June (2) describing to Column (3) desapplied to property units; the estimated residual vist. Enter Code Y in each one method applies. Ent applicable.]	category lister he method of one basis for de cribing how de and Code A or value is deduct to column of an	I below, enter depreciation; a stermining user preciation met B in Column (- ed from the to asset category	a code from a code from a ful life; a co hods or use 4) indicating stal cost of where anot	n A through D A through D ode from A allowances whether or depreciable ther or more		
		Asset Cateagre	Depreciation Method	Life (2)	Property Unit (2)	Masicial Value (4)		
	(a)	Land Improvements						
	(b) Buildings (c) Buildings Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (h) Tools (ii) Enser Code Y on this ii (if other asset categorie are used and anumerat on a continuation shee each such asset categorie and the applicable code (Otherwise enter Code		-	_				
1		5						
4								
- 1								
			KS	-				
- 1				-	-			
		es 16 et ory es.						
- 1	Ealura	n (1)-Depreciation Method Cod		Column (2)-Useful Life Code				
1	8. fx C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		A. Replacement Experience     B. Term of Leading     C. Estimated form on life     D. Bottomided form on the     D. Management and Budget Circular No. A-21     V. Ottom on the Hall on the A-21     Column (4)—Residual Value Code				
	Colum	n (2)-Property Unit Code						
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value 8. Residual value Y. Other or more	is not deducte	d		
	3/ De	scribe on a Continuation Sheet.						

FORM CASS DS-2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES				
item						
No.		Item Description				
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user posal consistent with those used in the institution? ark one.)				
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged rements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)				
	A. Yes					
	B. No					
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on Disposition of Depreciable Property. Gains and repriate line(s) and if more than one is marked, explain				
- 1	A. Exclud	Excluded from determination of sponsored agreement costs.				
- 1	B. Credito	Credited or charged currently to the same pools to which the depreciation of the assers was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation to the counter of the separately.				
	new its					
	1191 Mile	account				
- 4		Otherisi 1/				
	Z. Not ap	plicable				
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum dollar amount of expenditures or acquisition, addition, alteration, donation and ets, and (b) the minimum number of expected life years seed. If more than one dollar amount or number applies, the majority of your capitalized assets, and enumerate he dollar amounts and/or number of years for each of assets involved which differs from those for the				
	A. Minimum Dollar Amount.  B. Minimum Life Years					
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)				
	A. Yes 1/					
	B. No					
	1/ Describe on a Continuation Sheet.					

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS		
	REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679	NAME OF REPORTING UNIT		
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (		
io.	_			item Description		
				Part V		
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))		
	A.	7.50	Cash			
	Β.		Accrual	1/		
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.		
	Α.			its/receipts are offset against the specific direct or osts to which they relate.		
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,		
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.		
	D.		Combinat	ion of methods 3/		
- 1	Υ.	-	Other 1/			
	** 5			a <b>r</b> anco		
	1) D	escribe on a	Continuatio	n sheet.		

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
item No.		Item Description		
	Instru	ctions for Part VI		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that	
6.1.0	Pension Plans			
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.		
	Type of Plan		Number of Plans	
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)		
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R	
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for	
	1/ Describe on a Continuatio	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT			
Item No.		Item Description			
6.2.0	Post Retirement Benefits Other Than Pensions (including loss retirement he care benefits) (PRBs), (identify on a continuation sheet all PRB plans whose or are charged to Federally sponsored agreements. For each plan isled, state plan name and indicate the approximate number and type of employees cover by each plan.]  Z. [ ] Not Applicable				
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	S Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ing. If costs are accrued, describe the accounting usurise cost method, the asset valuation method, the assumptions and computations, the amortization to the amortization periods for actuarist gains am y.)			
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives			
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/			
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty			
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)			
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value			
	D. When funds are :	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund			
	Y. Other or more the Not Applicable	an one method 1/			
	1/ Describe on a Continuation	Sheet.			

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679	NAME OF REPORTING UNIT		
		TIONS			
Nb.				item Description	
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)	
	A.		When los	ses are incurred (no provision for reserves)	
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs	
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.	
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)	
	Υ,		Other or r	more than one method 1/	
	z.		Not Apple	cable	
	1/ D	escribe on a	Continuation	n Sheet.	

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIII CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.		item Description		
	ADMINISTRATION) O	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.		
0 1	Instruc	ctions for Part VII		
	group office of an educati administering two or more se-	empleted only by the central system office or a onal system when that office is responsible for gments, where it allocates its costs to such segments segments is required to file Parts I through VI of the		
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs or reporting unit are, or will be, accumulated and enter of the institution. For a central system office, this institution. For a group office, disclosure should organizations administered by that group office.		
7.1.0	Organizational Structure			
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ad Contractor-operated (GOCOI facilities, and lower- the reporting unit.		
7.2.0	Cost Accumulation and Alleg	ation.		
	On a continuation sheet, pro-	vide a description of		
		to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.		
1	8. How the costs of the s	ervices are identified and accumulated.		
	<li>The basis used to all segments.</li>	locate the accumulated costs to the benefitting		
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	sferred from a segment to the central system office fministrative office, and which are reallocated to none, so state.		

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Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.

COST ACCOUNTING STANDARDS BOARD
DISCLOSUPE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
- 2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsoired agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one or more segments performing under Federally sponsored agreements.
- Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
- 4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV. V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such officeds) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
- The Statement must be signed by an authorized signatory of the reporting
- 6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's irreporting unit's) cost accounting practices.
- 7. A number of questions in this Statement may need narrative enswers requiring more space than is provided. In such instances, the reporting unit should use the statehed continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the peritient Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

#### GENERAL INSTRUCTIONS

- 8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement from number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3);
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the changel and a signed certification. For all resubmissions, on each page, insert "Revision Number" and "Effective Date" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-2 (REV 10/94)

DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT	CONTINUATION SHEET	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
tem	them Description	
ю.	Hem Description	
10		
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10		
13		
1		
1		
11		
17		
E.		
1		
3		

RE	DISCLO	TING STANDARDS BOARD SURE STATEMENT Y PUBLIC LAW 100-679 INAL INSTITUTIONS	COVER SHEET AND CERTIFICATION	
0.1 Ed		cational Institution		
	(a)	Name		
- 1	(6)	Street Address		
	(c)	City, State and ZIP Cod	e.	
	ldl	Division or Campus of (if applicable)		
0.2	<b>Аеро</b>	Reporting Unit is: (Mark one.)		
	Α.	Independently Ad	ministered Public Institution	
- 1	В.	Independently Ac	ministered Nonprofit Institution	
- 1	Č.	Administered as F	Part of a Public Sustains	
	D.	Administrated as P	Part of a Public System Part of a Nonprofit System	
	E	Other (Specify)	art or a Nonpront System	
0.3	Official to Contact Conce		this Statement:	
	(a)	Name and Title		
1	(b)	Phone Number (include a	area code and extension)	
0.4	State	ment Type and Effective	Date:	
	Α.	(Mark type of submission	n. If a revision, enter number)	
- 1		(a) Original Sta	Inmant	
- 10		(b) Amended S	tatement; Revision No.	
	В.	Effective Date of this Sta	stement: (Specify)	
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):			
	Α.	Cognizant Federal Agenc	у:	
	В.	Cognizant Federal Audito	w:	
RM CA	SB DS-2 (	REV 10/94) C	-1	

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accounting practices, as required by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903-202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.

Date of Certification:

(Signature)

(Print or Type Name)

(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT	
item No.		Hem Description	
140.		Part I	
1.1.0	Description of Your Cost Accounting System for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)		
	A Accruel		
	B Modified Accrual Basis 1/		
	C Cash Basis		
	Y Other 1/		
1.2.0	Integration of Cost Accounts system is: (Mark one, If B o costs which are accumulated	ng with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the lion memorandum records.)	
	A Integrated accounts	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)	
	B Not integraceumulat	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)	
	C Combinati	on of A and B	
1.3.0	<u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: [Mark one]		
	Specifically identified and recorded separately in the formal financial accounting records. 3/		
	B. Identifies in separately maintained accounting records or workpapers. $\underline{\mathcal{V}}$		
	C:Identifiable through use of less formal accounting techniques that permit audit verification. 1/		
	D Combination of A, B or C 1/		
	E Determinable by	other means: 1/	
	1/ Describe on a Continuation	n Sheet.	

FORM CASE DS-2 (REV 10/94)

- pc	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT OLIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS	The or her united user
tem Vo.		item Description
1.3.1	unallowable costs and directly and indirect expense pool, a	Costs. Explain on a continuation sheet how y associated costs are treated in each allocation base s.g., when allocating costs to a major function or direct cost rates; or, when a central office or group gment.)
1.4.0	Cost Accounting Period:  [Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)	
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART #- DIRECT COSTS
	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
item		Item Description
No.		item pescription
	Instru	ections for Part II
	to Federally sponsored agree is expected that the disclosi 9903.302-1) for classifying	sclose what costs are, or will be, charged directly intents or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.
2.1.0	Agreements or Samilar Cost each major function or active sponsored activities and oth sheet, your criteria for determand like circumstances, are treate with respect to final cost of trems of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under vity such, as instruction, organized research, other are institutional activities, describe on a continuation initing when costs incurred for the same purpose, in it deither as direct costs only or as indirect costs only all places of the properties of the properties of placetives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each direct in the Part II are required. Also, list and explain if the specified criteria.)
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with ients or similar cost objectives. [Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is marki	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuet)	Central or Common, Institution-owned Inventory, on method used to charge projects):
	A. First In, Fi B. Last In, Fi C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out Osts 1/ Ined Costs 1/ 1/
	1/ Describe on a Continuation	n Sheet.
CORM CA	SB DS-2 (REV 10/94)	11-1

REG	DECOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS		RECT COS			
No.		Item Desi	cription	55110		
2.4.0	with Federally sponsored as continuation sheet the person	anal Services. All personal services directly identifies agreements or similar cost objectives. (Describe on consi services compensation costs, including applicable, within each major institutional function or activity that and services.)				
2.5.0	Method of Charging Direct: each Direct Personal Service direct salary and wage cost objectives. If more than of continuation sheet, the appli-	es Category is to Federa one line is :	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos
			Faculty (1)	graff Staff (2)	Services Cars Students (3)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-
	<li>Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k	-			-
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>			*******	CONTE	
	D. Multiple Confirmation Re (Employee Reports prepriesch academic term, to account for employee's activities, direct and indi- charges are certified ser	ared lirect	(1737) (1737)	2770	-	
	Y. Other(s) 1/		-			
	1/ Describe on a Continuati	on Sheet.				

1.5	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS		
REC	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Rem Description		
2.5.1	Salary and Wage Cost Distri	bution Systems.		
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a collemployees not included and describe the methods to their salary and wage cests to direct and indirect		
	Yes No			
2.5.2	Salary and Wage Cost Accur	mulation System.		
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !		
2.6.0	sponsored agreements or sir sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. (Describe on a continuation so of fringe benefits which are classified and charged or accrued costs of vocation, holdways, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,		
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives		
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!		

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REO	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT					
item Vo		Item Description					
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir s on the same amounts) or illy used to charge or allo the original charge and the Mark one, if "No", explain	or contracts ect charges ( rate(s) (e.g cate costs to e credit occ	i, is the credit and applicable ii, direct labor to the project or in different			
	Yes No						
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate you as transferee to cha s or materials, supplies, a milar cost objectives. If mo	you from or line(s) in ea irge the cos ind services	her segments ch column to t or price of to Federally			
		Materials 21 (	Supplies (2)	Servicina (2)			
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-			
	<ol> <li>At full cost including ind costs attributable to gro central office expenses.</li> </ol>	up or	777	877			
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>			-			
	Y. Otherisi 1/	_					
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_			

COST ACCOUNTING STANDARDS BOARD DISCLOSLIFE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS			
Item No.	EDUCATION P. C.	Item Description			
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi. D. Modified Total Direct E. Salaries and Wages F. Salaries and Wages F. Salaries. Woges and F. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usage M. Usage N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed			
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.			

FORM CASB DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDII			<u> </u>
	UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPO	PRTING UNIT	0.000	
tem vo.		ttem Descript	ion		
3.1.0	Indirect Cost Categories - Ai the identification, accumula institution. IUnder the colun "No" to indicate if the cost identified, recorded and accur if "No," describe on a contin- indirect cost category are aid "Allocation Base," enter one indicate the basis used for al- category to other applicable institutional activities, spec- Under the column heading." of the first three indirect cost process. If cross-allocation in category listed in this section	ation and allo nn heading, "A elements incluse mulated in the la usation sheet, I until dead according the ad- indirect cost isligated service Allocation Sequently categories to techniques are eschiques are	caston of all coumulation in bad in each in natitution is fo row the cost cumulated. Up to base codes cumulated co categories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" in category a unting system included in the obumn headin h.P.Y. or 2, the indirect co st pools, otherwise center 3 next to eat the allocation the true of the the allocation the service center the allocation the a
	haves Cost Category	n is not used,	Accumulation Method	Allocation Base Coop	Arecas on Sequence
	(a) Depreciation/Use Allowa	nces/Interest			
	Building Equipment		-	-	
- 1	Capital Improvements to	Land 17	_		
1	Interest 1/				
	(b) Operation and Maintenas	nce			_
	(c) General Administration a Expense	ind General		_	-
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	unistration	-	-	
	(f) Library		-	-	
	(g) Student Administration a	and Services		-	
	(h) Other 1/				
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription				1100	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facinal desired registed. The column num ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Barden Code</u> : Code "A" — center receives an afocation of all applicable indirect costs: Code "6" — partial allocation of interect costs; Code "C" — no allocation of indirect costs.								
	(ii) Baing Rate Code: Code "A" - being races are based an instancial costs: Code "B" - races are on expected costs; Code "C" - races are based on a combination of historical and projected Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other length is Communical Sheet).						COSTS		
	(4)	(4) Liser Charges Code: Code "A" — all users are charged at the same billing rates; Code "B" — some users are charged at different rates than other users backain on a Construction Sheet.						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 18691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leeplain on a Contingatio	'B" — variances rual variances i	are carried	toneard:	an afferth	WANTS I	n billions	race or

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REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0		ocation Bases rost pools established for the accumulation of indirect enters, and the allocation bases used to distribute
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
1	Indexect Cost Poers	Allegation Blace Carle
	A. Instruction	DISK CARE
- 1		
	On-Campus Off-Campus	-
	Other 1/	
	B. Organized Research	
	On-Campus	
	Off-Campus Other 1/	
	C. Other Sponsored Activit	les
- 1	On-Campus	
	Off-Campus	
- 1	Other <u>1</u> /	
	D. Other Institutional Activi	ties 1:
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 itinuation sheet the major organizational components, and elements of cost included.)
	1/ Describe on a Continuation	on Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

FORM CASS DS-2 (REV 10/94)

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	em Destripti Part IV Jerally Spon	- 15544CA			
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA			
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon				
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam			
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more	
		Useful	Property	Planticus	
Atnet Category	Represation Method	Life	Unit	Value	
COST PARENT	(1)	(2)	(2)	(4)	
(a) Land Improvements					
(b) Buildings	-	-	_		
(c) Building Improvements				-	
(d) Leasehold Improvements	national section.			-	
- I and the second of the seco	***************************************		-		
(e) Equipment (f) Furniture and Fixtures		-		-	
			-	-	
The state of the s	_	-		-	
(h) Tools	14.31	-	-	-	
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_			
Column (1)-Depreciation Method Code		Column (2)-Useful Life Code			
A. Straight Line		A. Regiscement	Evangages		
B. Expensed at Acquisition		B. Term of Lease			
C. Use Allowance		C. Estimated ser	vice life		
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of	
		Wanagement and Budget Circular No. A-21 Y. Other or more than one method 1/			
Column 121-Property Unit Code		Column (4) Resid	ual Value Code		
The transfer of the same of th					
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4	
survice lives	•	Y. Other or more	than one meth	ad 1)	
C. Applied to groups of assets with varyi	ing				
service fives	-				
Y. Other or more than one method 3/					
3/ Describe on a Continuation Sheet.					

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES				
BEC	DURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
	DUCATIONAL INSTITUTIONS					
item No.		Item Description				
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)				
1	A: Yes 1/					
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)				
	A Yes B No					
4.3,0	Treatment of Gains and Loss losses are: (Mark the appropriation a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain				
	B. Credited	from determination of sponsored agreement costs or charged currently to the same pools to which the on of the assets was originally charged				
	C Taken into	Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved				
	D. Not account reserve at Y. Otherisi					
	Z. Not applic					
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and , and foll the minimum number of expected Meyears f. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the				
	Minimum Dollar Amour     Minimum Lite Years	<u> </u>				
4.5.0		e group or mass purchases finitial complement) of fly are less than the capitalization amount indicated t.)				
	A Yes 1/ No					
	1/ Describe on a Continuation	n Sheet.				
ORM CA	SB DS-2 (REV 10/94)	IV-2				

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting fiee, when the leave is taken or pacifi, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark
	Type of Plan		Number of Pass
		oyees participate in ernment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAF XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.	item Description				
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)		
	Α.	When	osses are incurred (no provision for reserves)		
	В.		provisions for reserves are recorded based on ment costs		
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.		
	D.	Losses contrac	Losses are charged to fund balance with no charge to contracts and grants inc provision for reserves)		
	Υ,	Other o	or more than one method 1/		
	z.	Not Applicable			
	IJD	escribe on a Continue	ion Sheet.		

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.		hem Description		
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, initial institution. For a group office, disclosure should organizations administered by that group office.		
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.		
7.2.0	Cost Accumulation and Allocation.			
1	On a continuation sheet, provide a description of			
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.		
Ì	<ol> <li>How the costs of the services are identified and accumulated.</li> </ol>			
	<ol> <li>The basis used to allocate the accumulated costs to the benefittin segments.</li> </ol>			
	D. Any costs that are transferred from a segment to the central system officion the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.			
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.		

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

## GENERAL INSTRUCTIONS

- 8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement from number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3);
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the changel and a signed certification. For all resubmissions, on each page, insert "Revision Number" and "Effective Date" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-2 (REV 10/94)

\_\_\_\_\_

DISCLOSURE STATEMENT			
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
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io.	Hem Description		
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RE	DISCLO	TING STANDARDS BOARD SURE STATEMENT Y PUBLIC LAW 100-679 INAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
0.1	Educ	cational Institution	
	(a)	Name	
- 1	(6)	Street Address	
	(c)	City, State and ZIP Cod	e.
	ldl	Division or Campus of (if applicable)	
0.2	Яеро	rting Unit is: (Mark one.)	
	Α.	Independently Ad	ministered Public Institution
- 1	В.	Independently Ad	ministered Nonprofit Institution
- 1	Č.	Administered as F	Part of a Public Sustains
	D.	Administrated as P	Part of a Public System Part of a Nonprofit System
	E	Other (Specify)	art or a Nonpront System
0.3	Offic	al to Contact Concerning	this Statement:
	(a)	Name and Title	
1	(b)	Phone Number (include a	area code and extension)
0.4	State	ment Type and Effective	Date:
	Α.	(Mark type of submission	n. If a revision, enter number)
- 1		(a) Original Sta	Inmant
		(b) Amended S	tatement; Revision No.
	В.	Effective Date of this Sta	stement: (Specify)
0.5		ment Submitted To (Prov) fe area code and extension	de office name, location and telephone number, n):
	Α.	Cognizant Federal Agenc	у:
	В.	Cognizant Federal Audito	w:
RM CA	SB DS-2 (	REV 10/94) C	-1

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accounting practices, as required by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903-202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.

Date of Certification:

(Signature)

(Print or Type Name)

(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION NAME OF REPORTING UNIT		
item No.		Hem Description		
140.		Part I		
1.1.0	Federally sponsored agree	counting System for recording expenses charged to ments le.g., contracts, grants and cooperative opriate line(s) and if more than one is marked, explain		
1	A Accrual			
- 1	B Modified Accrus	al Basis 1/		
	C Cash Basis			
	Y Other 1/			
1.2.0	Integration of Cost Accounts system is: (Mark one, If B o costs which are accumulated	ng with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the lion memorandum records.)		
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)			
	B Not integraceumulate	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)		
	C Combinati	on of A and B		
1.3.0	Unallowable Costs. Costs that terms and conditions of Feder	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)		
	A Specifically ident accounting recor	tified and recorded separately in the formal financial ${\it ds.}\ {\it J}/$		
1	B. Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{I}}'$			
	<ol> <li>Identifiable through use of less formal accounting techniques that permit audit verification. 1/</li> </ol>			
	D Combination of A, B or C 1/			
	E Determinable by	other means: 1/		
	1/ Describe on a Continuation	n Sheet.		

FORM CASE DS-2 (REV 10/94)

DC.	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS	WAL OF REPORTING OFF		
tem Vo.		Item Description		
1.3.1	Treatment of Unallowable Costs. Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.]			
1.4.0	Cost Accounting Period: (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstinoes on a continuation sheet.)			
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.		

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART #- DIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT	
item		the Passinting	
No.	Item Description		
	Instru	ections for Part II	
	to Federally sponsored agree is expected that the disclosi 9903.302-1) for classifying	sclose what costs are, or will be, charged directly intents or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.	
2.1.0	Agreements or Samilar Cost each major function or active sponsored activities and oth sheet, your criteria for determand like circumstances, are treate with respect to final cost of trems of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under vity such, as instruction, organized research, other are institutional activities, describe on a continuation initing when costs incurred for the same purpose, in it deither as direct costs only or as indirect costs only all places of the properties of the properties of placetives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each direct in the Part II are required. Also, list and explain if the specified criteria.)	
2.2.0	<u>Description of Direct Materials</u> . All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives.  Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)		
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)		
2.3.1	Direct Purchases for Projects	are Charged to Projects at:	
2.3.2	Inventory Requisitions from (Identify the inventory valuet)	Central or Common, Institution-owned Inventory, on method used to charge projects):	
	A. First In, Fi B. Last In, Fi C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out Osts 1/ Ined Costs 1/ 1/	
	1/ Describe on a Continuation	n Sheet.	
CORM CA	SB DS-2 (REV 10/94)	11-1	

COST ACCOUNTING STANDARDS BGARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT				
No.		Item Desi	cription	55110		
2.4.0	<u>Description of Direct Personal Services</u> . All personal services directly identifi- with Federally sponsored agreements or similar cost objectives. (Describe or continuation sheet the personal services compensation costs, including applicat fringe benefits costs, if any, within each major institutional function or activity the are charged as direct personal services.)			escribe on a		
2.5.0	Method of Charging Direct: each Direct Personal Service direct salary and wage cost objectives. If more than of continuation sheet, the appli-	es Category is to Federa one line is :	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos
			Faculty (1)	graff Staff (2)	Services Cars Students (3)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-
	<li>Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k	-			-
	<ul> <li>C. After-the-fact Activity R (Percentage Distribution employee activity)</li> </ul>			*******	CONTRACT OF	
	D. Multiple Confirmation Re (Employee Reports prepriesch academic term, to account for employee's activities, direct and indi- charges are certified ser	ared lirect	(1737) (1737)	2770	-	
	Y. Other(s) 1/		-			
	1/ Describe on a Continuati	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III DIRECT COSTS
		NAME OF REPORTING UNIT
Item No.	Rem Description	
2.5.1	Salary and Wage Cost Distrit	bution Systems.
	by all employees compensat continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	nulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect acti	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost ivities. Indicate how the salery and wage cost with the payroll data recorded in the institution's I
2.6.0	sponsored agreements or sin sheet all of the different types as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, ay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit cos allocated (for definitions, Sec	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions le.g., hen to individual projects or direct cost objectives
2.7.0	Federally sponsored agreemer sheet the principal classes of	0813. All other Items of cost directly identified with nts or similar cost objectives. IList on a continuation other costs which are charged directly, e.g., travel, nts, subcontracts, malpractice insurance, etc.!

FORM CASE DS 2 (REV 10:94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT				
item No.	53 94W= 0-5	Item Description				
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal indirect costs always based rate, indirect costs) origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir- is on the same amounts) or illy used to charge or allo- te the original charge and the Mark one, if "No", explain	or contracts lot charges ( rate(s) (e.g late costs to e credit occ	i, is the credit and applicable direct labor to the project or in different		
	Yes No					
2,9.0	Interorganizational Transfer supplies, and services which of the educational institute indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or line(s) in ea rge the cos nd services	her segments ch column to t or price of to Federally		
		Materials (1)	Supplies [2]	Services (2)		
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-		
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	777	877		
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>					
	Y. Otherisi 1/	_				
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	-		

COST ACCOUNTING STANDARDS BOARD DISCLOSLIFE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION P. C.	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi. D. Modified Total Direct E. Salaries and Wages F. Salaries and Wages F. Salaries. Woges and F. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usage M. Usage N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REDUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
					tem vo.
3.1.0	Indirect Cost Categories - Ai the identification, accumula institution. IUnder the colun "No" to indicate if the cost identified, recorded and accur if "No," describe on a contin- indirect cost category are aid "Allocation Base," enter one indicate the basis used for al- category to other applicable institutional activities, spec- Under the column heading." of the first three indirect cost process. If cross-allocation in category listed in this section	ation and allo nn heading, "A elements incluse mulated in the la usation sheet, I until dead according the ad- indirect cost isligated service Allocation Sequently categories to techniques are eschiques are	caston of all coumulation in bad in each in natitution is fo row the cost cumulated. Up to base codes cumulated co categories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" in category a unting system included in the obumn headin h.P.Y. or 2, the indirect co st pools, otherwise center 3 next to eat the allocation the true of the the allocation the service center the allocation the a
	haves Cost Category	n is not used,	Accumulation Method	Allocation Base Coop	Arecas on Sequence
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/2 (b) Operation and Maintenat (c) General Administration a Expense (d) Departmental Administration (e) Sponsored Projects Administration	nces/Interest			
			-	-	
- 1		Land 17	_		
1					
		nce			_
		ind General		_	-
		ition	-	_	
		unistration	-	-	
	(f) Library		-	-	
	(g) Student Administration a	and Services		-	
	(h) Other 1/				
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription				1100	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facinal desired registed. The column num ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) Barden Code: Code "A" — center recovers on effectation of all applicable indirect costs; Code "8" — partial allocation of indirect costs; Code "C" — no affocation of indirect costs.								
	(3) Báing Rate Code: Code "A" — being rates are based an insterior costs; Code "8" — rates are being the resulted costs; Code "0" — rates are based on a combination of historical and posected of Code "0" — billings are based on the actual costs of the bridge period; Code "V" — after is plain a Continuation Shelf.						COSTS		
	(4)	(4) Liner Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — some users are charged at different rates than other users backain on a Constnuation Sheet;						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 18691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leeplain on a Contingatio	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0		ocation Bases rost pools established for the accumulation of indirect enters, and the allocation bases used to distribute
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
1	Indexect Cost Poers	Allegation Blace Carle
	A. Instruction	DISK CARE
	On-Campus Off-Campus	-
	Other 1/	
	B. Organized Research	
	On-Campus	
	Off-Campus Other 1/	
	C. Other Sponsored Activit	les
- 1	On-Campus	
	Off-Campus	
- 1	Other <u>1</u> /	
	D. Other Institutional Activi	ties 1:
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 itinuation sheet the major organizational components, and elements of cost included.)
	1/ Describe on a Continuation	on Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

FORM CASS DS-2 (REV 10/94)

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	em Destripti Part IV Jerally Spon	- 15544CA			
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA			
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon				
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam			
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more	
		Useful	Property	Planticus	
Atnet Category	Represation Method	Life	Unit	Value	
COST PARENT	(1)	(2)	(2)	(4)	
(a) Land Improvements					
(b) Buildings	-	-	_		
(c) Building Improvements				-	
(d) Leasehold Improvements	national section.			-	
- I and the second of the seco	***************************************		-		
(e) Equipment (f) Furniture and Fixtures		-		-	
			-	-	
The state of the s	_	-		-	
(h) Tools	14.31	-	-	-	
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_			
Column (1)-Depreciation Method Code		Column (2)-Uses	Column (2)-Useful Life Code		
A. Straight Line		A. Regiscement	Evangages		
B. Expensed at Acquisition		B. Term of Lease			
C. Use Allowance		C. Estimated ser	vice life		
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of	
	Management and Budget Circular No. A-2 Y. Other or more than one method 1/				
Column 121-Property Unit Code	Column (4)-Residual Value Code				
The transfer of the same of th					
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4	
survice lives	•	Y. Other or more	than one meth	ad 1)	
C. Applied to groups of assets with varyi	ing				
service fives	-				
Y. Other or more than one method 3/					
3/ Describe on a Continuation Sheet.					

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
No.		Item Description
4.1.1	in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
8	A Yes No 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss- losses are: IMark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited of depreciati	from determination of sponsored agreement costs or charged currently to the same pools to which the lon of the assets was originally charged o consideration in the depreclation cost basis of the
	D. Not account reserve ac	
	Y Otherisi Z Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and fib the minimum number of expected life years if the chain one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	* <u></u>
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting fiee, when the leave is taken or pacifi, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark
	Type of Plan		Number of Pass
		oyees participate in ernment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAF XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.	3804115		item Description		
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)		
	Α.	When	osses are incurred (no provision for reserves)		
	В.		provisions for reserves are recorded based on ment costs		
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.		
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)		
	Υ,	Other o	or more than one method 1/		
	z.	Not Ap	plicable		
	IJD	escribe on a Continue	ion Sheet.		

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		hem Description
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, initial institution. For a group office, disclosure should organizations administered by that group office.
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Allo	Strigen
1	On a continuation sheet, pro	rvide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting
	<ul> <li>Any costs that are trained or the intermediate a another segment(s).</li> </ul>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.

DISCLOSURE STATEMENT	CONTINUATION SHEET		
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
tem o	Hem Description		
	THE DESCRIPTION		
1			
1			
i V			
İ			
8			
b			
2			
II.			
F1			
E.			

	T ADCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EDUCATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
- 1	(b) Street Address
	(c) City, State and ZIP Code
	(if applicable)
0.2	Reporting Unit is: (Mark one.)
	A Independently Administered Public Institution
- 1	B. Independently Administered Nonprofit Institution
- 1	C. Administered as Part of a Public System
- 1	<ul> <li>D. Administered as Part of a Nonprofit System</li> </ul>
- 1	E Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Titte
1	(b) Phone Number (include area code and extension)
0.4	Statement Type and Effective Date:
	A. (Mark type of submission. If a revision, enter number)
- 1	(a) Original Statement
	[b] Amended Statement; Revision No
	B. Effective Date of this Statement: (Specify)
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	A. Cognizant Federal Agency:
	B. Cognizant Federal Auditor:

REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
CEI	RTIFICATION
amended in the case of a Rev the date of certification show accounting practices, as re	est of my knowledge and belief this Statement, rision, is the complete and accurate disclosure as in the complete and accurate disclosure as in quired by the Disclosure Regulations (48 C unting Standards Board under 41 U.S.C. § 422.
Date of Certification	
-0	Signature)
CP rit	nt or Type Name)
-	(Title)
IS PA	ALSE STATEMENT IN THIS DISCLOSURE ESCRIBED IN .S.C. § 1001
18.0	S.C. 9 (100)

FORM CASE DS 2 (REV 10/94)

RE	ACCOUNTING STANDARDS B DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100- EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION 679 NAME OF REPORTING UNIT			
item		Item Description			
No.					
		Part I			
1.1.0	Federally sponsored	ost <u>Accounting System</u> for recording expenses charged to agreements (e.g., contracts, grants and cooperative appropriate line(s) and if more than one is marked, explain st.)			
	A Accrual				
1	B Modified Accrual Basis 1/				
	C Cash Basis				
	Y Other 1/				
1.2.0	system is: (Mark one.	counting with Financial Accounting. The cost accounting If B or C is marked, describe on a continuation sheet the tulated on memorandum records.)			
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)				
	E Not acc	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)			
	C Con	mbination of A and B			
1.3.0	Unaflowable Costs. Co terms and conditions or	sts that are not reimbursable as allowable costs under the f Federally sponsored agreements are: (Mark one)			
	A. Specifically accounting	y identified and recorded separately in the formal financial precords. $\underline{\mathbf{J}}/$			
1	B Identified in separately maintained accounting records or workpapers $\underline{\mathcal{Y}}$				
	<ol> <li>Identifiable through use of less formal accounting techniques that permit audit verification. 1/</li> </ol>				
	D Combination of A, B or C 1/				
	E Determinable by other means. 1/				
	1/ Describe on a Contin	nuation Sheet.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or idirect cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
1	1/ Describe on a Continuation	) Sheet,

FORM CASE DS-2 (REV 10/94)

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT				
No.		Item Description				
		ADMINISTRATION CONT.				
	Instru	ctions for Part II				
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar tost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.				
2.1.0	1.0 Criteria for Determining How Costs are Charged to Faderally Soo Agreements or Similar Cost Objectives. (For all major categories of cost each major function or activity such, as instruction, organized research sponsored activities and other institutional activities, describe on a conting sheet, your criteria for determining when costs incurred for the same purplike circumstances, are treated either as direct costs only or as indirect cost with respect to final cost objectives. Particular emphasis should be plain terms of cost that may be treated as either direct or indirect costs (e.g., Su Materials, Salaires and Wages, Fringe Benefits, etc.) depending upon the plain of the activity involved. Separate explanations on the criteria governing direct cost category identified in this Part II are required. Also, list and exthere are any deviations from the specified criteria.)					
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. [Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.]					
2.3.0	Method of Charging Direct M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)				
2.3.1	Direct Purchases for Projects	are Charged to Projects at:				
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):					
	A. First In, Fi 8. Last In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able				

REC	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECT COS PORTING			
Item No.		them Descri	intion			
2.4.0	Description of Direct Person with Federally sponsored ag continuation sheet the perso fringe benefits costs, if any, are charged as direct person	nal Services preements of nal services within each	All pers similar o compens najor inst	ost obje ation cos	atives. (D ts, includir	escribe on a ng applicable
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category s to Federal ne line is n	to identif ly sponso larked in	y the me pred agre a colum	thod(s) us ements or	ed to charge similar cost
			Feculty (1)	Staff (2)	Students (3)	23/y 25/ver 3/ (4)
	Payroll Distribution Meth (Individual time card/actur hours and rates)		-	-		-
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>			-	-	7577
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution - employee activity)</li> </ul>				(ST) [1]	
	<ol> <li>Multiple Confirmation Re- (Employee Reports prepa- each academic term, to account for employee's activities, direct and indi- charges are certified sep</li> </ol>	red		(2770)	<del>-</del>	
	Y. Otheris) 1/			* <u>*******</u>		200
	1/ Describe on a Continuation	on Sheet.				

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
E	DUCATIONAL INSTITUTIONS	
tem		nem Description
No.		nem Description
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-	
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (if "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	record the share of the total s direct (Federally sponsored objectives) and indirect act	or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cos- tivities. Indicate how the salary and wage cos- with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement, health insurance, training, tuition, tuition remission.
2.6.1	each type of fringe benefit on	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1); first, to the major functions le.g.,
		then to individual projects or direct cost objectives

	OSCLOSURE STATEMENT	PART II- DIREC							
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT							
No.		Item Descript	ion						
2.8.0	Cost Transfers. When Feder are credited for cost transfer amount for direct personal si indirect costs always based rate, indirect costs! origina (Consider transactions when cost accounting periods). If how the credit differs from or	rs to other projections, material on the same a like used to che the original of the the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original origi	ects, grants of als, other dire amount(s) or arge or alloc herge and the No", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable of direct labor of the project or in different				
	Yes No								
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be to n. (Mark the you as transf or materials, nilar cost object	ransferred to appropriate li lered to char supplies, ar stives, If mor	you from ot ne(s) in eac ge the cos nd services	her segments th column to t or price of to Federally				
			Materials (1)	Supplies (2)	Servicina (2)				
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-				
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	ST-18	-	S=3				
	C. At established catalog or price or prices based on competition.	market adequate	7	-					
	Y. Otherisi 1/		_		22.2				
	<ol> <li>Interorganizational transf not applicable</li> </ol>	fers are	_	_	-				
	1/ Describe on a Continuation	on Sheet.							

FORM CASB DS-2 (REV 10/94)

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  C. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Direct C. Salaries and Wages F. Salaries and Wages F. Salaries. Wages and F. Number of Employees I. Number of Students in Number of Students in Number of Students of Student Hours - class L. Square Footage M. Usege M. Usege N. Unit of Production	in Base Codes are provided for use in connection with ation sists Cost Basis Inge Benefits thead count! (full-time equivalent basis! read count) (but-time equivalent basis! read count) (but-time equivalent basis! read own and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDII NAME OF REPO				
Item No.		tiem Descript	ion			
3.1.0	Indirect Cost Categories - Accumulation and Allocation. This item is the identification, accumulation and allocation of all indirect cost institution. [Under the column heading, "Accumulation Method," inser "No" to indicate if the cost elements included in each indirect cost identified, recorded and accumulated in the Institution's formal accountil if "No," describe on a continuation sheet, how the cost elements includingly indirect cost cetegory are identified and accumulated. Under the colum "Allocation Base," enter one of the allocation base codes A through P, indicate the basis used for allocating the accumulated costs of each incategory to other applicable indirect cost categories, indirect cost prinstitutional activities, applicable indirect cost categories, indirect cost of the first three indirect cost categories to indicate the sequence of the process. If crass-allocation techniques are used, insert "CA." If an incategory listed in this section is not used, insert "CA." If an incategory listed in this section is not used, insert "CA.".					
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenar	nce				
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition				
	(e) Sponsored Projects Adm	inistration	4-3	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

FORM CASE DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service C lities" defined i d be inserted or mbers correspo- on a Continuet ther than usage	serventers in Se of the of the	ices pris included to the parties of	imarily le "rect of Cir riate iir agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
-				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	idi Other Service Centers Annual Operating Budg exceeding \$1,000,000 that generate significat charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continual Sheet, if necessary)  11 Careany Cate: the coor "A" chyclinets code: "B" is biss ar to both detail and redirect cost.	gets ) or nt							
			-	$\rightarrow$		-	-	-	
		nly to and rect cost of	costs	are billed to or india	only as r	Sirect co geois, co	ese "C"	rai cost d billed	
	(2)	partial allocation of inevect costs; Code "C" - no affocation of inevect costs.						.8	
	a							G0576	
	(4)	User Charges Code: Code "A users are charged at different							1004
	150	Actual Costs vs. Recordes Cospenditures) acleast annually annually.	ngg: Code "A" - b : Code "8" - billings	clings are con	revenues opered to	are con actual co	mpared in sets less	to actua frequent	COSTS By INDA
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Commission	B" — variances are of ruel variances are of	bernet	toneard!	es ediusi	monts to	billing.	rare or

	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS				
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
em o.		item Description				
3.3.0	Indirect Cost Pools and Alloc	ation Bases				
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)				
	Indirect Cost Pleas	Allegation Base Code				
	A, Instruction					
	On-Campus Off-Campus Other 1/					
	B. Organized Research					
Ì	On-Campus Off-Campus Other 1/					
1	On-Campus					
-	Off-Campus Other 1/	<del></del>				
	D. Other Institutional Activit	ies 1				
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)				
	1) Describe on a Continuation	n Sheet.				

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS			
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base			
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully			
	1/ Describe on a Continuatio	n Sheet.			

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES				
ltem No			Item Descript	ion						
8-11		Part IV								
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Co Objectives. (For each asset category Sisted below, enter a code from A through in Column (1) describing the method of depreciation; a code from A through in Column (2) describing the basis for determining useful life; a code from through C in Column (3) describing how depreciation methods or use allowand are applied to property units; and Code A or B in Column (4) indicating whether not the estimated residual value is deducted from the total cost of deprecial assets. Enter Code Y in each column of an asset category where another or mo- than one method applies. Enter Code Z in Column (1) only, if an asset categor is not applicable.)									
		Asset Cateagre	Depreciation Method	Life (2)	Property Unit (2)	Masicial Value (4)				
	(a)	Land Improvements								
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck		-	_						
1		5								
4										
- 1										
		KS	-							
- 1	(h)	Tools Enter Code Y on this li			-	-				
	if enser Code Y on this li if other asset categoria are used and enumeration a continuation shee each such asset categorian the applicable code (Otherwise enter Code	es 16 et ory es.								
- 1	Ealura	n (1)-Depreciation Method Cod		Column (2)-Useful Life Code						
1	Streight Line     Expended at Acquisition     Use Allowance     Other or more than one method 3/			A. Replacement Expendence     B. Term of Lease     C. Essential Service life     D. As prescribed for use allowance by Office of     Management and Budget Carutar No. A-21     V. Other or other than one method 3:						
	Colum	n (2)-Property Unit Code		Column (4)-Residual Value Code  A. Residual value is deducted  B. Residual value is not deducted  Y. Other or more than one method 1/						
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying							
	3/ De	scribe on a Continuation Sheet.								

FORM CASS DS-2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES			
item					
No.		Item Description			
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user posal consistent with those used in the institution? ark one.)			
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged rements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)			
	A. Yes				
	B. No				
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on Disposition of Depreciable Property. Gains and repriate line(s) and if more than one is marked, explain			
	A. Exclud	Excluded from determination of sponsored agreement costs. Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.			
	B. Credito				
	new its	into consideration in the depreciation cost basis of the ams, where trade-in is involved counted for separately, but reflected in the depreciation			
	1191 Mile	account			
- 4	Y. Otherin				
	Z. Not ap	plicable			
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum dollar amount of expenditures or acquisition, addition, alteration, donation and ets, and (b) the minimum number of expected life years seed. If more than one dollar amount or number applies, the majority of your capitalized assets, and enumerate he dollar amounts and/or number of years for each of assets involved which differs from those for the			
	Minimum Dollar Am     Minimum Life Years				
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)			
	A. Yes 1/				
	B. No				
	1/ Describe on a Continue	ting Sheet			

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS
	URED E	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (
io.	_			item Description
				Part V
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))
	A.	7.50	Cash	
	Β.		Accrual	1/
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.
	Α.			its/receipts are offset against the specific direct or osts to which they relate.
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.
	D.		Combinat	ion of methods 3/
- 1	Υ.	-	Other 1/	
	** 5			a <b>r</b> anco
	1) D	escribe on a	Continuatio	n sheet.

FORM CASS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plands)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

COST ACCOUNTING STANDARDS BCARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT		
Item No.		Item Description		
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere		
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the dash or accrual basis of accounting. If costs are accruated, describe the accounting practices used, including actuaries cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for ectuarial gains and losses, and the funding policy.)			
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives		
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/		
6.4.0	Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)			
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D. When funds are :	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund		
	Y. Other or more the Not Applicable	an one method 1/		
	1/ Describe on a Continuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REC	UIRED I	BY PUBLIC LA	W 100-679	
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT
Nb.				item Description
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)
	A.		When los	ses are incurred (no provision for reserves)
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)
	Υ,		Other or r	more than one method 1/
	z.		Not Apple	cable
	1/ D	escribe on a	Continuation	n Sheet.

0081	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VII: CENTRAL SYSTEM OR GROUP EXPENSES		
RE	QUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS			
No.		hem Description		
		Deadinpron		
		TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.		
8	Instruc	ctions for Part VII		
	group office of an educati administering two or more se-	impleted only by the central system office or a onal system when that office is responsible for grients, where it allocates its costs to such segments segments is required to file Parts I through VI of the		
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs reporting unit are, or will be, accumulated and ents of the institution. For a contral system office, this institution. For a group office, disclosure should reganizations administered by that group office.		
7.1.0	Organizational Structure			
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ad Contractor-operated (GOCO) facilities, and lower- the reporting unit.		
7.2.0	Cost Accumulation and Alleg	stion.		
1	On a continuation sheet, prov	vide a description of:		
	<ul> <li>The services provided including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.		
ì	8. How the costs of the s	ervices are identified and accumulated.		
	<li>C. The basis used to all segments.</li>	locate the accumulated costs to the benefitting		
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	sferred from a segment to the central system office lministrative office, and which are reallocated to none, so state.		
		fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

VII-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS COVER SHEET AND CERTIFICATION 0.1 Educational Institution (a) Name (b) Street Address (c) City, State and ZIP Code (if applicable) Reporting Unit is: (Mark one.) 0.2 A. Independently Administered Public Institution
B. Independently Administered Nonprofit Institution
C. Administered as Part of a Public System
D. Administered as Part of a Nonprofit System
E. Other (Specify) 0.3 Official to Contact Concerning this Statement: (a) Name and Title (b) Phone Number (include area code and extension) 0.4 Statement Type and Effective Date: A. (Mark type of submission. If a revision, enter number) | Driginal Statement | Amended Statement; Revision No. B. Effective Date of this Statement: (Specify) 0.5 Statement Submitted To (Provide office name, location and telephone number, include area code and extension): A. Cognizant Federal Agency: B. Cognizant Federal Auditor:

FORM CASE DS-2 (REV 10/94)

REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
CEI	RTIFICATION
amended in the case of a Rev the date of certification show accounting practices, as re	est of my knowledge and belief this Statement, rision, is the complete and accurate disclosure as in the complete and accurate disclosure as in quired by the Disclosure Regulations (48 C unting Standards Board under 41 U.S.C. § 422.
Date of Certification	
-0	Signature)
CP rit	nt or Type Name)
-	(Title)
IS PA	ALSE STATEMENT IN THIS DISCLOSURE ESCRIBED IN .S.C. § 1001
18.0	S.C. 9 (100)

FORM CASE DS 2 (REV 10/94)

RE	ACCOUNTING STANDARDS B DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100- EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION 679 NAME OF REPORTING UNIT		
item		Item Description		
No.				
		Part I		
1.1.0	Federally sponsored	ost <u>Accounting System</u> for recording expenses charged to agreements (e.g., contracts, grants and cooperative appropriate line(s) and if more than one is marked, explain st.)		
	A Accruel			
1	B Modified	Accrual Basis 1/		
	C Cash Basis			
	Y Other 1/			
1.2.0	system is: (Mark one.	counting with Financial Accounting. The cost accounting If B or C is marked, describe on a continuation sheet the tulated on memorandum records.)		
	A Inte	rgrated with financial accounting records (Subsidiary cost ounts are all controlled by general ledger control accounts.)		
	E Not acc	integrated with financial accounting records (Cost data are unulated on memorandum records.)		
	C Con	mbination of A and B		
1.3.0	Unaflowable Costs. Co terms and conditions or	sts that are not reimbursable as allowable costs under the f Federally sponsored agreements are: (Mark one)		
	A. Specifically accounting	y identified and recorded separately in the formal financial precords. $\underline{\mathbf{J}}/$		
1	Identified in separately maintained accounting records or workpapers.  1/			
	<ol> <li>Identifiable through use of less formal accounting techniques that permit audit verification. 1/</li> </ol>			
	D Combination of A, B or C 1/			
	E Determinat	ble by other means: 1/		
	1/ Describe on a Contin	nuation Sheet.		

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or idirect cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
1	1/ Describe on a Continuation	) Sheet,

FORM CASE DS-2 (REV 10/94)

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT		
No.		Item Description		
		ADMINISTRATION CONT.		
	Instru	ctions for Part II		
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar tost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.		
2.1.0	Agreements or Similar Cost each major function or actis sponsored activities and oth sheet, your criteria for detern like circumstances, are treate with respect to final cost of items of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Changed to Faderally Sponsored Objectives. (For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mind either as direct costs only or as indirect costs only operatives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each d in this Part III are required. Also, list and explain if the specified criteria.)		
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with ents or similar cost objectives. Describe on a pal classes of materials which are charged as direct		
2.3.0	Method of Charging Direct M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)		
2.3.1	Direct Purchases for Projects	are Charged to Projects at:		
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):			
	A. First In, Fi 8. Last In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able		

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIF				
Item No.		them Descri	intion			
2.4.0	Description of Direct Person with Federally sponsored ag continuation sheet the perso fringe benefits costs, if any, are charged as direct person	nal Services preements of nal services within each	All pers similar o compens najor inst	ost obje ation cos	atives. (D ts, includir	escribe on a ng applicable
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category s to Federal ne line is n	to identif ly sponso larked in	y the me pred agre a colum	thod(s) us ements or	ed to charge similar cost
			Feculty (1)	Staff (2)	Students (3)	23/y 25/ver 3/ (4)
	Payroll Distribution Meth (Individual time card/actur hours and rates)		-	-		-
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>	4		-	-	7577
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution - employee activity)</li> </ul>				(ST) [1]	
	<ol> <li>Multiple Confirmation Re- (Employee Reports prepa- each academic term, to account for employee's activities, direct and indi- charges are certified sep</li> </ol>	red		(2770)	<del>-</del>	
	Y. Otheris) 1/			* <u>*******</u>		200
	1/ Describe on a Continuation	on Sheet.				

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS		
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
E	DUCATIONAL INSTITUTIONS			
tem		nem Description		
No.		nem Description		
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-			
2.5.1	Salary and Wage Cost Distri	bution Systems.		
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (if "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect		
	Yes No			
2.5.2	Salary and Wage Cost Accur	mulation System.		
	record the share of the total s direct (Federally sponsored objectives) and indirect act	or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cos- tivities. Indicate how the salary and wage cos- with the payroll data recorded in the institution's !		
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement, health insurance, training, tuition, tuition remission.		
2.6.1	each type of fringe benefit on	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1); first, to the major functions le.g.,		
		then to individual projects or direct cost objectives		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART II- DIRECT COSTS				
	DUCATIONAL INSTITUTIONS	NAME OF REPOR	RTING UNIT			
No.		Item Description	on			
2.8.0	Cost Transfers. When Feder are credited for cost transfer amount for direct personal si indirect costs always based rate, indirect costs! origina (Consider transactions when cost accounting periods). If how the credit differs from or	rs to other projectivities, material on the same a like used to challe the original challed t	ects, grants of the countries or allocated o	or contracts ct charges a rate(s) (e.g. ate costs to e credit occ	, is the credit and applicable direct labor the project or in different	
	Yes No					
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be to n. (Mark the a you as transfe or materials, niter cost object	ansferred to oppropriate li tree to char supplies, ar tives, If more	you from ot inels! in ear ge the cos nd services	her segments ch column to t or price of to Federally	
			Materials (1)	Supplies  21	Services (2)	
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-	
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or		-	S-0	
	C. At established catalog or price or prices based on competition.	market adequate			-	
	Y. Otherisi 1/		-			
	<ol> <li>Interorganizational transf not applicable</li> </ol>	lers are	_	_	-	
	1/ Describe on a Continuation	on Sheet.				

FORM CASB DS-2 (REV 10/94)

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  C. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Direct C. Salaries and Wages F. Salaries and Wages F. Salaries. Wages and F. Number of Employees I. Number of Students in Number of Students in Number of Students of Student Hours - class L. Square Footage M. Usege M. Usege N. Unit of Production	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS SCARD DISCLOSURE STATEMENT REDUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.		ttem Descript	ion			
3.1.0	Indirect Cost Categories - At the identification, accumulatinstitution. Under the colum "No" to indicate if the cost of identified, recorded and accur if "No," describe on a contin- indirect cost category are ide "Allocation Base," enter one indicate the basis used for all category to other applicable institutional activities, speci- Under the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section	stion and allo in heading, "A elements inclu- mulated in the I uation sheet, I intified and acc of the allocatio locating the ac- indirect cost alized service Allocation Seq- categories to echniques are	caston of all coumulation is ded in each in nestitution's for tow the cost cumulated. Uf on base codes coumulated do categories, in facilities and uence," insent '	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Hadwest Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenar	nce				
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	tion				
	(e) Sponsored Projects Adm	inistration	4-3	-		
	(f) Library		-			
	(g) Student Administration a	end Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

FORM CASE DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.	Item Description								
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers in Se the id to ion S of th	ices pris included to the parties of	imarily fe "reci of Cir riate fir agraph any o ces. Er	for the harge of coular he for o is listed of the inter "Z	A-21. A-21. ach s below service	efit of s" and (The ervice w that es are olumn
-				111	121	131	(4)	(5):	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	(b)	Business Data Processing							
	(c)	Animal Care Facilities						-	
	Idi Other Service Centers Annual Operating Bud exceeding \$1,000,000 that generate significa charges to Federatily sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
- 1			-	-	$\rightarrow$		-	-	-
	m	174 Categore Code: Use code "A" if this service center costs are billed day as direct costs of first code ("B" if billed any to indirect cost congovies or valuest cost gost pools, code "C" if billed to both direct and redirect cost objectives.						rai cost d billed	
	(2) Sustan Cogg: Code "A" - center receives on efectation of all applicable indirect costs; Code "8" - partial allocation of interest costs; Code "C" - no allocation of indirect costs.								
	(ii) <u>Révino Plate Code</u> : Code "A" — bding rates are based an insterioid costs; Code "B" — rates are based on entertied costs; Code "C" — bases are based on a gambination of historical and paraected costs; Code "D" — billings are based on the actual costs of the billing specied. Code "Y" — ether lexiblin an or Continuation Sheet].								
	(4)	(4) <u>User Charges Code</u> : Code "A" – all users are charged at the same billing rates; Code "8" – some users are charged at different rates than other users deplain on a Construction Sheet;							
	(5) Actual Costs vs. Recenses Cose: Code "A" – brings deverues) are compared to actual costs insperious as aleast annually. Code "8" – brings are compared to actual costs less highwestly than annuals.					COSTS By INDA			
	161 Variance Cate. Code "A" - Annual variances between hilled and actual dusts are presented to user list bredits or chargest; Code "B" - variances are carried forward as adjustments to billing rate of lutture periods; Cade "C" - admoit variances are charged or credited to indirect costs; Code "f" other lengths on a Communical Repet.					rare or			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC (AW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS		
tem T	DOCATIONAL INSTITUTIONS	L		
io.		Item Description		
3.3.0	Indirect Cost Pools and Allor			
	costs, excluding service co accumulated indirect costs objectives within each major pools, enter the applicable A	ast pools established for the accumulation of indirect naters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P, Y, or Z, to indicate a accumulated pool costs to Federally sponsored bjectives.)		
	Indexet Cost Posts	Allegation Basic Code		
	A, Instruction			
	On-Campus	-		
	Off-Campus Other 1/			
	8. Organized Research			
	On-Campus Off-Campus			
	Other 3			
	C. Other Sponsored Activity	25		
1	On-Campus			
	Off-Campus Other 1/	***********		
	D. Other Institutional Activit	ies 1:		
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)		
	1/ Describe on a Continuation	in Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879 EDUCATIONAL INSTITUTIONS

Item Description

J.S.O Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service cerners are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, dentify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.

3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?

A. \_\_\_\_\_\_ Yes

B. \_\_\_\_\_ No 1/

REG	DISCLO	ITING STANDAROS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE NAME OF REPO	RECIATION AND I	JSE ALLOWA	NCES	
l tem							
No			Part IV	hon			
800			Part IV				
4.1.0	Objection of three are not asset than	reciation Charged to Factives. (For each asset Column (1) describing to Journal (2) describing though C in Column (3) desapplied to property units; the estimated residual vetts. Enter Code Y in each capplicable.)	category lister he method of de to basis for de cribing how de and Code A or raive is deduct a column of an	d below, enter depreciation; a stermining use spreciation met r B in Column 6 ted from the to asset category	a code from code from a ful life; a c hods or use 4) indicating stal cost of where anot	n A through D ode from A allowances whether or depreciable ther or more	
		Asset Cateagre	Depreciation Method	Useful Life (2)	Property Unit (2)	Mesicial Veter (4)	
	fail	Land Improvements					
	(0)	Buildings	-	-	_		
4	(c)	Building Improvements					
6 1	(d) Leasehold Improvement (e) Equipment						
1							
- 1	141	Furniture and Fixtures					
	(a)	Automobiles and Truck	RS.				
1	(h)	Tools	88 82m				
	iii Enser Code Y on this li if other asset categorie are used and enumeration on a continuation shee each such asset categ- and the applicable code (Otherwise enter Code	es 10 et ory es.	_				
1	Ealun	n.(1)-Depreciation Method Code		Column (2)-Useful Life Code			
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>I</u> r		A. Replacement Experience     B. Term of Lease     C. Essensied service life     D. As prescribed failuse allowance by Office of Management and Budget Circular No. Ar.21     V. Other or more than one method []			
	Colum	n (2)-Property Unit Code		Column (4)-Resid	dual Value Code		
	B. Ap 50 C. Ap 50	Swidual units are accounted for a plied to groups of assets with all ryles (lives piled to groups of assets with w ryles lives her or more than one method 3	miler arying	Residual value is not deducted     Other or more than one method 1/			
	3/ De	scribe on a Continuation Sheet.					

IV-1

REC	ACCOUNTING STANDARD DISCLOSURE STATEMEN BUIRED BY PUBLIC LAW 1 DUCATIONAL INSTITUTIO	PART 0-679 NAVE	IV- DEPRECIATION AND USE ALLOWANCES OF REPORTING UNIT		
item	DOGATIONAL HOTHOUS	-			
No.		ttem	Description		
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)				
	A Yes/				
4.2.0	to Federally sponso	ed agreements	ge charge for fully depreciated assets charged or similar cost objectives? (Mark one. If yes n a continuation sheet.)		
	A Yes B No				
4.3,0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line[s] and if more than one is marked, explain on a continuation sheet.)				
	Α.	scluded from a	letermination of sponsored agreement costs		
	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged				
	C	aken into cons	ideration in the depreciation cost basis of the		
	D ;	ot accounted to serve account	or separately, but reflected in the depreciation		
1		therisi 1/			
	'	ot applicable			
4.4.0	which are capitali improvement of capi of assets which are o show the informatio on a continuation s	ed for acqui all assets, and a apitalized. If major for the major seet the dollar	the minimum dollar amount of expenditures istion, addition, alteration, denation and bit the minimum number of expected life years ore than one dollar amount or number applies, ity of your capitalized assets, and enumerate amounts and/or number of years for each involved which differs from those for the		
	Minimum Doll     Minimum Lite				
4.5.0	Group or Mass Purc similar Items, which above, capitalized?	ndividually are	p or mass purchases unitial complement) of less than the capitalization amount indicated		
	A Y	s 1/			
	1/ Describe on a Co	tinuation Shee	rt.		

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS	
	REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679	NAME OF REPORTING UNIT	
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (	
io.	_			item Description	
				Part V	
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is samed)? (Mark applicable line(s))				
	A.	7.50	Cash		
	Β.		Accrual	1/	
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.	
	Α.			its/receipts are offset against the specific direct or osts to which they relate.	
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,	
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.	
	D.		Combinat	ion of methods 3/	
- 1	Υ.	-	Other 1/		
	** 5			a <b>r</b> anco	
	1) D	escribe on a	Continuatio	n sheet.	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS		
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
	Instru	ctions for Part VI			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that		
6.1.0	Pension Plans				
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable linets) and enter number of plans.)				
	Type of Plan		Number of Plans		
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)			
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R		
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods, the asset valuations, the amo is and computations, the amo isation periods for actuarial gains	be on a continuation had, the criteria for extization periods for		
	1/ Describe on a Continuatio	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DESCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT				
Item No.		Item Description				
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere				
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accruad, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for part service costs, the amortization periods for actuarial gains and losses, and the funding policy.)					
6.3.0	Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives (Mark one.)					
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/				
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty				
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)				
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value				
	When provisions for reserves are recorded based on the full or undistounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund					
	Y. Other or more the Not Applicable	an one method 1/				
	1/ Describe on a Continuation	Sheet.				

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS			
REC	UIRED I	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT			
tem T	DUCATI	ONAL INSTITU	TIONS				
Nb.	item Description						
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)						
	A.		When los	ses are incurred (no provision for reserves)			
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs			
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.			
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)			
	Υ,		Other or r	more than one method 1/			
	z.		Not Apple	cable			
	1/ D	escribe on a	Continuation	n Sheet.			

005	DISCLOSURE STATEMENT	PART VI: CENTRAL SYSTEM OR GROUP EXPENSES			
RE	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item :		hem Description			
	DISCLOSURE BY CEN	TRAL SYSTEM OFFICE. OR GROUP IINTERMEDIATE			
	ADMINISTRATION) O	FFICE, AS APPLICABLE.			
	Instruc	ctions for Part VII			
	This part should be completed only by the central system office or a group office of an educational system when that office is responsible administering two or more segments, where it allocates its costs to such segre and where at least one of the segments is required to file Parts I through Vi or Disclosure Stetement.				
	The reporting unit (central system or group office) should disclose ho of services provided by the reporting unit are, or will be, accumula allocated to applicable segments of the institution. For a central system disclosure should cover the entire institution. For a group office, disclosur cover all of the subordinate organizations administered by that group office.				
7.1.0	Organizational Structure				
	On a continuation sheet, list all segments of the university or university system including hospitals. Federally Funded Research and Development Center: IFFRDC'sI, Sovernment-owned Contractor-operated (GOCO) facilities, and lower tier group offices serviced by the reporting unit.				
7.2.0	Cost Accumulation and Alleg	ation.			
	On a continuation sheet, provide a description of				
	<ul> <li>The services provided including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.			
1	8. How the costs of the s	ervices are identified and accumulated.			
	<li>C. The basis used to all segments.</li>	locate the accumulated costs to the benefitting			
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	tre transferred from a segment to the central system office into administrative office, and which are reallocated to tis). If none, so state.			
	<ul> <li>E. Any fixed management prorate or allocation base</li> </ul>	t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

VII-1

DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
4 20	TIFICATION
amended in the case of a Revi the date of certification shown accounting practices, as rec	at of my knowledge and belief this Statement, a sion, is the complete and accurate disclosure as in below by the above-named organization of its cor- puired by the Disclosure Regulations (48 CF niting Standards Board under 41 U.S.C. § 422.
Date of Certification	3 10
cs	(ignature)
(Prince	t or Type Name)
-	(Title)
IS PAE	LSE STATEMENT IN THIS DISCLOSURE ISCRIBED IN S.C. & 1001
1	

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT			
item No.		Hem Description			
140.		Part I			
1.1.0	Federally sponsored agree	counting System for recording expenses charged to ments le.g., contracts, grants and cooperative opriate line(s) and if more than one is marked, explain			
1	A Accrual				
- 1	B Modified Accrus	al Basis 1/			
	C Cash Basis				
	Y Other 1/				
1.2.0	Integration of Cost Accounts system is: (Mark one, If B o costs which are accumulated	ng with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the lion memorandum records.)			
	A Integrated accounts	<ol> <li>Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</li> </ol>			
	B Not integraceumulat	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)			
	C Combinati	on of A and B			
1.3.0	Unallowable Costs. Costs that terms and conditions of Feder	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)			
	A Specifically ident accounting recor	tified and recorded separately in the formal financial ${\it ds.}\ {\it J}/$			
1	B Identified in sepa	rately maintained accounting records or workpapers.			
	C: Identifiable through use of less formal accounting techniques that permit audit verification. 1/				
	D Combination of A, B or C 1/				
	E Determinable by	other means: 1/			
	1/ Describe on a Continuation	n Sheet.			

DC.	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS	WAL OF REPORTING OFF
tem Vo.		Item Description
1.3.1	unallowable costs and directly and indirect expense pool, a	Costs. Explain on a continuation sheet how y associated costs are treated in each allocation base s.g., when allocating costs to a major function or direct cost rates; or, when a central office or group gment.)
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to. If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART #- DIRECT COSTS
	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
item		Item Description
No.		item pescription
	Instru	ections for Part II
	to Federally sponsored agree is expected that the disclosi 9903.302-1) for classifying	sclose what costs are, or will be, charged directly intents or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.
2.1.0	Agreements or Samilar Cost each major function or active sponsored activities and oth sheet, your criteria for determand like circumstances, are treate with respect to final cost of trems of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under vity such, as instruction, organized research, other are institutional activities, describe on a continuation initing when costs incurred for the same purpose, in it deither as direct costs only or as indirect costs only all places of the properties of the properties of placetives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each direct in the Part II are required. Also, list and explain if the specified criteria.)
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with ients or similar cost objectives. [Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is marki	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuet)	Central or Common, Institution-owned Inventory, on method used to charge projects):
	A. First In, Fi B. Last In, Fi C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out Osts 1/ Ined Costs 1/ 1/
	1/ Describe on a Continuation	n Sheet.
CORM CA	SB DS-2 (REV 10/94)	11-1

REG	DECOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS		RECT COS					
No.		Item Desi	cription	iption				
2.4.0	with Federally sponsored as continuation sheet the perso fringe benefits costs, if any,	on of <u>Direct Personal Services</u> . All personal services directly identifi- erally sponsored agreements or similar cost objectives. (Describe or tion sheet the personal services compensation costs, including applical nefits costs, if any, within each major institutional function or activity the jed as direct personal services.)						
2.5.0	Method of Charging Direct: each Direct Personal Service direct salary and wage cost objectives. If more than of continuation sheet, the appli-	es Category is to Federa one line is :	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos		
			Faculty (1)	graff Staff (2)	Services Cars Students (3)			
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-		
	<li>B. Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k	-			-		
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution employee activity)</li> </ul>			-	CONTRACT OF			
	D. Multiple Confirmation Re (Employee Reports prepriesch academic term, to account for employee's activities, direct and indi- charges are certified ser	ared lirect	(1737) (1737)	2770	-			
	Y. Other(s) 1/		-					
	1/ Describe on a Continuati	on Sheet.						

1.5	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS		
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT		
Item No.		Rem Description		
2.5.1	Salary and Wage Cost Distri	bution Systems.		
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a collemployees not included and describe the methods to their salary and wage cests to direct and indirect		
	Yes No			
2.5.2	Salary and Wage Cost Accur	mulation System.		
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !		
2.6.0	sponsored agreements or sir sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. (Describe on a continuation so of fringe benefits which are classified and charged or accrued costs of vocation, holdways, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,		
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives		
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!		

REO	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT					
item Vo		Item Description					
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir s on the same amounts) or illy used to charge or allo the original charge and the Mark one, if "No", explain	or contracts ect charges ( rate(s) (e.g cate costs to e credit occ	i, is the credit and applicable ii, direct labor to the project or in different			
	Yes No						
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate you as transferee to cha s or materials, supplies, a milar cost objectives. If mo	you from or line(s) in ea irge the cos ind services	her segments ch column to t or price of to Federally			
		Materials 21 (	Supplies (2)	Servicina (2)			
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-			
	<ol> <li>At full cost including ind costs attributable to gro central office expenses.</li> </ol>	up or	777	877			
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>			-			
	Y. Otherisi 1/	_					
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_			

COST ACCOUNTING STANDARDS BOARD DISCLOSLIFE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION P. C.	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi. D. Modified Total Direct E. Salaries and Wages F. Salaries and Wages F. Salaries. Woges and F. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usage M. Usage N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST ACCOUNTING STANDARDS SCARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT			
tem vo.		hem Descript	ion			
3.1.0	Indirect Cost Categories - Ai the identification, accumula institution. IUnder the colun "No" to indicate if the cost identified, recorded and accur if "No," describe on a contin- indirect cost category are aid "Allocation Base," enter one indicate the basis used for al- category to other applicable institutional activities, spec- Under the column heading." of the first three indirect cost process. If cross-allocation in category listed in this section	ation and allo nn heading, "A elements incluse mulated in the la usation sheet, I until dead according the ad- indirect cost isligated service Allocation Sequently categories to techniques are eschiques are	caston of all coumulation is fed in each in natitution's fe row the cost cumulated. Up to base codes cumulated co categories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" in category a unting system included in the obumn headin h.P.Y. or 2, the indirect co st pools, otherwise center 3 next to eat the allocation the true of the the allocation the service center the allocation the a	
	haves Cost Category	n is not used,	Accumulation Method	Allocation Base Coop	Arecas on Sequence	
	(a) Depreciation/Use Allowa	nces/Interest				
	Building		-	-		
- 1	Equipment Capital Improvements to Interest 1/	Land 17	_			
1						
	(b) Operation and Maintenas	nce			_	
	(c) General Administration a Expense	ind General		_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	unistration	-	-		
	(f) Library		-	-		
	(g) Student Administration a	and Services		-		
	(h) Other 1/					
	1/ Describe on a Continuation	on Sheet.				

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.		Item Description							
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facilistic is identified below should rer listed. The column num ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
1	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Barden Code</u> : Code "A" — center receives an afactation of all applicable indirect costs: Code "6" — partial allocation of interect costs; Code "C" — no allocation of indirect costs.								
	<ul> <li>(ii) Baing flate Codg: Code "A" - being runes are based an instanced costs: Code "B" - races are base on projected costs: Code "C" - races are based on a compression of Palpackal and projected costs Code "D" - billings are based on the actual costs of the billing period: Code "V" - other lear/billin is a Communition Sheet!.</li> <li>(4) Lince Charges Code: Code "A" - all uners are changed at the same billing rates; Code "B" - som users are charged at the same billing rates; Code "B" - som users are charged at the same billing rates; Code "B" - som users are charged at the same billing rates; Code "B" - som users are charged at the same billing rates; Code "B" - som users are charged at the same billing rates;</li> </ul>						COSTS		
							1004		
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	WANTS I	n believe	race or

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0		ocation Bases rost pools established for the accumulation of indirect enters, and the allocation bases used to distribute
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
1	Indexect Cost Poers	Allegation Blace Carle
	A. Instruction	DISK CARE
- 1		
	On-Campus Off-Campus	-
	Other 1/	
	B. Organized Research	
	On-Campus	
	Off-Campus Other 1/	
	C. Other Sponsored Activit	les
- 1	On-Campus	
	Off-Campus	
- 1	Other <u>1</u> /	
	D. Other Institutional Activi	ties 1:
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 itinuation sheet the major organizational components, and elements of cost included.)
	1/ Describe on a Continuation	on Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS			
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
tem					
No.		Item Description			
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.			
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?			
	1/ Describe on a Continuatio	n Sheet.			

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	em Destripti Part IV Jerally Spon	- 15544CA		
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA		
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon			
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam		
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
		Useful	Property	Planticus
Atnet Category	Represention Method	Life	Unit	Value
COST PARENT	(1)	(2)	(2)	(4)
(a) Land Improvements				
(b) Buildings	-	-	_	
(c) Building Improvements				-
(d) Leasehold Improvements	national section.			-
- I and the second of the seco	***************************************		-	
(e) Equipment (f) Furniture and Fixtures		-		-
			-	-
The state of the s	_	-		-
(h) Tools	14.31	-	-	-
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_		
Column (1)-Depreciation Method Code	c Column (2)-Useful Life Code		ul Life Code	
A. Straight Line		A. Regiscement	Evangages	
B. Expensed at Acquisition		B. Term of Lease		
C. Use Allowance		C. Estimated ser	vice life	
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of
	Wanagement and Budget Circular No. A-2 Y. Other or more than one method 1/			ed 11
Column 121-Property Unit Code	Column (4)-Residual Value Code			
The transfer of the transfer o				
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4
survice lives	•	Y. Other or more	than one meth	ad 1)
C. Applied to groups of assets with varyi	ing			
service fives	-			
Y. Other or more than one method 3/				
3/ Describe on a Continuation Sheet.				

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES
BEC	DURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
1	A: Yes 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss losses are: (Mark the appropriate on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited	from determination of sponsored agreement costs or charged currently to the same pools to which the on of the assets was originally charged
	C Taken into	o consideration in the depreciation cost basis of the s, where trade-in is involved
	D. Not account reserve at Y. Otherisi	
	Z. Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and , and foll the minimum number of expected Meyears f. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amour     Minimum Lite Years	<u> </u>
4.5.0		e group or mass purchases finitial complement) of fly are less than the capitalization amount indicated t.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI	250.110001	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to did the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that	
6.1.0	Pension Plans			
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark	
	Type of Plan		Number of Pass	
		oyees participate in ernment Retirement Plan(s)		
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution		
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astron periods for actuarial gains	be on a continuation hod, the criteria for retization periods for	
	1/ Describe on a Continuatio	n Sheet.		

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method: 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAF XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS				
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.	3804115		Item Description				
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)						
	A When losses are incurred (no provision for reserves)						
	В.		provisions for reserves are recorded based on ment costs				
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.				
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)				
1	Υ,	Other o	or more than one method 1/				
	z.	Not Ap	plicable				
	IJD	escribe on a Continue	ion Sheet.				

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.		hem Description		
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, initial institution. For a group office, disclosure should organizations administered by that group office.		
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.		
7.2.0	Cost Accumulation and Allo	Strigen		
1	On a continuation sheet, pro	rvide a description of		
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.		
Ì	8. How the costs of the	services are identified and accumulated.		
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting		
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.			
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 ECUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION NAME OF REPORTING UNIT	
item No.		Hem Description	
140.		Part I	
1.1.0	Federally sponsored agree	counting System for recording expenses charged to ments le.g., contracts, grants and cooperative opriate line(s) and if more than one is marked, explain	
1	A Accrual		
- 1	B Modified Accrus	al Basis 1/	
	C Cash Basis		
	Y Other 1/		
1.2.0	Integration of Cost Accounts system is: (Mark one, If B o costs which are accumulated	ng with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the lion memorandum records.)	
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)		
	B Not integraceumulat	ated with financial accounting records (Cost data are led on memorandum records.)	
	C Combinati	on of A and B	
1.3.0	Unallowable Costs. Costs that terms and conditions of Feder	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)	
	A Specifically ident accounting recor	tified and recorded separately in the formal financial ${\it ds.}\ {\it J}/$	
1	B Identified in separately maintained accounting records or workpapers.		
	C Identifiable through use of less formal accounting techniques that permit audit verification. 1/		
	D Combination of A, B or C 1/		
	E Determinable by other means. 1/		
	1/ Describe on a Continuation	n Sheet.	

DC.	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS	WAL OF REPORTING OFF
tem Vo.		Item Description
1.3.1	unallowable costs and directly and indirect expense pool, a	Costs. Explain on a continuation sheet how y associated costs are treated in each allocation base s.g., when allocating costs to a major function or direct cost rates; or, when a central office or group gment.)
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to. If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.

RE	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 103-679 EDUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT
tem I	EDOCK HOWE HOW ON THE	
No.		Item Description
	Instru	ctions for Part II
	to Federally sponsored agree is expected that the disclose 9903.302-1) for classifying	close what costs are, or will be, charged directly ments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.
2.1.0	Agreements or Similar Cost each major function or active sponsored activities and othe sheet, your criteria for determ like circumstances, are treate with respect to final cost ob items of cost that may be tree Materials, Salaries and Wage of the activity involved. Sa	ow. Costs are Changed to Federally Sponsored Objectives. (For all major categories of cost under inty such, as instruction, organized research, other are institutional activities, describe on a continuation inting when costs incurred for the same purpose, in diether as direct costs only or as indirect costs only specifies. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each direct has been appropriated. Also, list and explain if the specified criteria.)
2.2.0	Federally sponsored agreem	<ol> <li>All materials and supplies directly identified with ents or similar cost objectives. [Describe on a pal classes of materials which are charged as direct</li> </ol>
2.3.0	Method of Charging Direct M and if more than one is marke	aterials and Supplies. (Mark the appropriate linels) at, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuation	Central or Common, Institution-owned Inventory. on method used to charge projects):
	A. First In, Fir B. Last In, Fir C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out osts 1/ ined Costs 1/ 1/
	1/ Describe on a Continuation	Sheet
	ISB DS-2 (REV 10/94)	II-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT					
Item No.		Item Desc	ription	55110			
2.4.0	with Federally sponsored ag- continuation sheet the person	onal Services. All personal services directly identifies agreements or similar cost objectives. Describe on sonal services compensation costs, including applicable , within each major institutional function or activity that and services.]					
2.5.0	Method of Charging Direct seach Direct Personal Service direct salary and wage cost objectives. If more than a continuation sheet, the appliance of the season of the seas	es Category is to Federa one line is r	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos	
			Dire Faculty (1)	Staff (2)	Services Care Students (3)	230g Other 3/ (4)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-	
	<li>Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k	-	-	-	(1000)	
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>			-	(50)151		
	D. Multiple Confirmation Re (Employee Reports preparent account for employee's account for employee's activities, direct and indicharges are certified sep	ared lirect	42234				
	Y. Other(s) 1/		-		<u></u>	2000	
	1/ Describe on a Continuation	on Sheet.					

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III DIRECT COSTS
REC	DURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Rem Description
2.5.1	Salary and Wage Cost Distrit	bution Systems.
	by all employees compensat continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	nulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect acti	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost ivities. Indicate how the salery and wage cost with the payroll data recorded in the institution's I
2.6.0	sponsored agreements or sin sheet all of the different types as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, ay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit cos allocated (for definitions, Sec	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions le.g., hen to individual projects or direct cost objectives
2.7.0	Federally sponsored agreemer sheet the principal classes of	0813. All other Items of cost directly identified with nts or similar cost objectives. IList on a continuation other costs which are charged directly, e.g., travel, nts, subcontracts, malpractice insurance, etc.!

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT		
item No.	53 94W= 0-5	Item Description		
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal indirect costs always based rate, indirect costs) origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir- is on the same amounts) or illy used to charge or allo- te the original charge and the Mark one, if "No", explain	or contracts lot charges ( rate(s) (e.g late costs to e credit occ	i, is the credit and applicable direct labor to the project or in different
	Yes No			
2,9.0	Interorganizational Transfer supplies, and services which of the educational institute indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or line(s) in ea rge the cos nd services	her segments ch column to t or price of to Federally
		Materials (1)	Supplies [2]	Services (2)
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	777	877
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>			
	Y. Otherisi 1/	_		
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	-

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100 679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION P. C.	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi. D. Modified Total Direct E. Salaries and Wages F. Salaries and Wages F. Salaries. Woges and F. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usage M. Usage N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS				
	UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
tem vo.		hem Description				
3.1.0	Indirect Cost Categories - Ai the identification, accumula institution. IUnder the colun "No" to indicate if the cost identified, recorded and accur if "No," describe on a contin- indirect cost category are aid "Allocation Base," enter one indicate the basis used for al- category to other applicable institutional activities, spec- Under the column heading." of the first three indirect cost process. If cross-allocation in category listed in this section	ation and allo nn heading, "A elements incluse mulated in the la usation sheet, I until dead according the ad- indirect cost isligated service Allocation Sequently categories to techniques are eschiques are	caston of all coumulation is fed in each in natitution's fe row the cost cumulated. Up to base codes cumulated co categories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" in category a unting system included in the obumn headin h.P.Y. or 2, the indirect co st pools, otherwise center 3 next to eat the allocation the true of the the allocation the service center the allocation the a	
	haves Cost Category	n is not used,	Accumulation Method	Allocation Base Coop	Arecas on Sequence	
	(a) Depreciation/Use Allowa	nces/Interest				
	Building		-	-		
- 1	Equipment Capital Improvements to	Land 17	_			
1	Interest 1/					
	(b) Operation and Maintenas	nce			_	
	(c) General Administration a Expense	ind General		_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	unistration	-	-		
	(f) Library		-	-		
	(g) Student Administration a	and Services		-		
	(h) Other 1/					
	1/ Describe on a Continuation	on Sheet.				

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Description						
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facinal is identified below should rer listed. The column num ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
1	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Sustan Code: "A" - center recoves en efectation of all applicable indirect costs: Code "8" - partial allocation of individuo costs; Code "C" - no allocation of indirect costs.</u>								
	(ii) <u>Raino Reto Codo</u> : Codo "A" — bding rupes are based an instancial costs; Code "8" — race on projected costs; Codo "C" — races are based on a combination of historical and project Codo "0" — blings are based on the actual costs of the billing periest. Code "V" — other or Communical Sheet.						Halected	COSTS	
	(4)	(4) User Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — some users are charged at different rates than other users baptism on a Continuation Sheet;						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n believe	race or

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT						
item No.		Item Description						
3.3.0		ost pools established for the accumulation of indirect						
	costs, excluding service centers, and the allocation bases used to di accumulated indirect costs to Federally sponsored agreements or simil objectives within each major function or activity. For all applicable indire pools, enter the applicable Allocation Base Code A through P, Y, or Z, to in the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)							
1	Indexect Cost Poers	Allegation Blace Carle						
	A. Instruction	DISK CARE						
- 1								
	On-Campus Off-Campus	-						
	Other 1/							
	B. Organized Research							
	On-Campus							
	Off-Campus Other 1/							
	C. Other Sponsored Activit	les						
- 1	On-Campus							
	Off-Campus							
- 1	Other <u>1</u> /							
	D. Other Institutional Activi	ties 1:						
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 itinuation sheet the major organizational components, and elements of cost included.)						
	1/ Describe on a Continuation	on Sheet.						

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	em Destripti Part IV Jerally Spon	- 15544CA						
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA						
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon							
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam	Part IV					
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more				
		Useful	Property	Planticus				
Atnet Category	Represention Method	Life	Unit	Value				
COST PARENT	(1)	(2)	(2)	(4)				
(a) Land Improvements								
(b) Buildings	-	-	_					
(c) Building Improvements				-				
(d) Leasehold Improvements	national section.			-				
- I and the second of the seco	***************************************		-					
(e) Equipment (f) Furniture and Fixtures		-		-				
			-	-				
The state of the s	_	-		-				
(h) Tools	14.31	-	-	-				
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_						
Column (1)-Depreciation Method Code		Column 121-Useful Life Code						
A. Straight Line		A. Regiscement	Evangages					
B. Expensed at Acquisition		B. Term of Lease						
C. Use Allowance		C. Estimated ser	vice life					
Y. Other or more than one method 3/		D. As prescribed for use allowance						
	Management and Budget Circular No. A-21 Y. Other or more than one method 1/							
Column 121-Property Unit Code	Column (4)-Residual Value Code							
The transfer of the transfer o								
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4				
survice lives	•	Y. Other or more	than one meth	ad 1)				
C. Applied to groups of assets with varyi	ing							
service fives	-							
Y. Other or more than one method 3/								
3/ Describe on a Continuation Sheet.								

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
No.		Item Description
4.1.1	in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
8	A Yes No 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss- losses are: IMark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited of depreciati	from determination of sponsored agreement costs or charged currently to the same pools to which the lon of the assets was originally charged o consideration in the depreclation cost basis of the
	D. Not account reserve ac	
	Y Otherisi Z Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and fib! the minimum number of expected life years if. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	* <u></u>
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to did the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in ernment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astron periods for actuarial gains	be on a continuation hod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method: 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAF XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	3804115		Item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)
1	Υ,	Other o	or more than one method 1/
	z.	Not Ap	plicable
	IJD	escribe on a Continue	ion Sheet.

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		hem Description
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, initial institution. For a group office, disclosure should organizations administered by that group office.
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Allo	Strigen
1	On a continuation sheet, pro	rvide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting
	<ul> <li>Any costs that are trained or the intermediate a another segment(s).</li> </ul>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or idirect cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
1	1/ Describe on a Continuation	) Sheet,

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT		
No.		Item Description		
		ADMINISTRATION CONT.		
	Instru	ctions for Part II		
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar tost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.		
2.1.0	Agreements or Samilar Cost each major function or actis sponsored activities and oth sheet, your criteria for detern like circumstances, are treate with respect to final cost of items of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Changed to Faderally Sponsored Objectives. (For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mind either as direct costs only or as indirect costs only operatives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each d in this Part III are required. Also, list and explain if the specified criteria.)		
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with ents or similar cost objectives. Describe on a pal classes of materials which are charged as direct		
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.			
2.3.1	Direct Purchases for Projects	are Charged to Projects at:		
2.3.2	Inventory Requisitions from (Identify the inventory valuation)	Central or Common, Institution-owned Inventory, on method used to charge projects):		
	A. First In, Fi 8. Last In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able		

REQ	ICCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT NAME OF REPORT				
Item No.		them Description	1	55111		
2.4.0	Description of Direct Person with Federally sponsored ag- continuation sheet the perso fringe benefits costs, if any, are charged as direct person	reements or sim nal services comp within each major	itar ci	ost obje tion cos	atives. (D	escribe on a ng applicable
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appl	es Category to id a to Federally sp ne line is marke	entify onso d in	the me red agre a colum	thod(s) us ements or	ed to charge similar cost
		Facu 110	37	Personal : Starr (2)	Students (3)	2274 Other 3/ (4)
	Payroll Distribution Meth (Individual time card/actu hours and rates)			_		-
	<ul> <li>B. Plan - Confirmation (Bud- planned or assigned work activity, updated to refle significant changes)</li> </ul>			-		7576
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution employee activity)</li> </ul>		-		CTITE!	
	<li>Multiple Confirmation Re (Employee Reports prepa each academic term, to account for employee's activities, direct and ind charges are certified sep</li>	red	N.	200	57775	
	Y. Other(s) 1/					2000
	1/ Describe on a Continuation	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART II- DIRECT COSTS NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS Item Rem Description No. 2.5.1 Salary and Wage Cost Distribution Systems. Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.) Salary and Wage Cost Accumulation System. 2.5.2 (Within each major function or activity, describe, on a continuation sheet, the specific eccounting records or memorandum records used to accumulate and record the shere of the total salary and wage costs attributable to each emplayee's direct (Federally spansored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroil data recorded in the institution's financial accounting records.] Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. [Describe on a continuation sheat all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, prainium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.! 2.6.0 2.6.1 Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.5.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.) <u>Description of Other Direct Costs.</u> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. It is to a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, majpractice insurance, etc.! 2.7.0

	OSCLOSURE STATEMENT	PART II- DIREC				
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
No.		Item Descript	ion			
2.8.0	Cost Transfers. When Feder are credited for cost transfer amount for direct personal si indirect costs always based rate, indirect costs! origina (Consider transactions when cost accounting periods). If how the credit differs from or	rs to other projections, material on the same a like used to che the original of the the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original origi	ects, grants of als, other dire amount(s) or arge or alloc herge and the No", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable of direct labor of the project or in different	
	Yes No					
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be to n. (Mark the you as transf or materials, nilar cost object	ransferred to appropriate li lered to char supplies, ar stives, If mor	you from ot ne(s) in eac ge the cos nd services	her segments th column to t or price of to Federally	
			Materials (1)	Supplies (2)	Servicina (2)	
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-	
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	ST-36	-	800	
	C. At established catalog or price or prices based on competition.	market adequate		-		
	Y. Otherisi 1/		_		22.2	
	<ol> <li>Interorganizational transf not applicable</li> </ol>	fers are	_	_	-	
	1/ Describe on a Continuation	on Sheet.				

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  C. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Direct C. Salaries and Wages F. Salaries and Wages F. Salaries. Wages and F. Number of Employees I. Number of Students in Number of Students in Number of Students of Student Hours - class L. Square Footage N. Salaries Footage N. Unit of Production	in Base Codes are provided for use in connection with ation sists Cost Basis Inge Benefits thead count! (full-time equivalent basis! read count) (but-time equivalent basis! read count) (but-time equivalent basis! read own and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REDURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDII NAME OF REPO			
Item No.		tiem Descript	ion		
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ	
	(b) Operation and Maintenar	nce			
	(c) General Administration a Expense	nd General	_	_	-
	(d) Departmental Administra	ition			
	(e) Sponsored Projects Adm	inistration	4-3	-	
	(f) Library		-		
	(g) Student Administration a	and Services		to a contract	
	(h) Other 1/		_		
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- INDIR NAME OF REPO				20405		9-39
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service C lities" defined i d be inserted or mbers correspo- on a Continuet ther than usage	serventers in Se of the of the	ices pris included to the parties of	imarily le "rect of Cir riate iir agraph any o ces. Er	for the harge of cular he for it is listed if the inter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
-				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	(d) Other Service Centers Annual Operating Budy exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)	gets ) or nt							
				-	$\rightarrow$		-	-	-
	m	Category Code: Use code "A" (Opodives; code "8" if blind or to both direct and indirect cos	nly to and rect cost of	costs	are billed to or india	only as r	Sirect co geois, co	ese "C"	rai cost d billed
	(2)	Burden Code: Code "A" - cer partial allocation of ingreet co	Ver receives on affactives, Code "C" - na	ation o affocat	d all appli on of ind	cable ind	TE COS	is: Code	.8
	a	884ng Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a o Continuation Sheet!.	- rates are based on	2 Com	bination (	if historia	al and a	45 ected	G0576
	(4)	User Charges Code: Code "A" – all users are charged at the pame billing rates; Code "B" – users are charged at different rates than other users (auchin on a Communican Sheet).						1004	
	150	Actual Costs vs. Recordes Cospenditures) acleast annually annually.	ngg: Code "A" - b : Code "8" - billings	clings are con	revenues opered to	are con actual co	mpared in sets less	to actua frequent	COSTS By INDA
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Commission	B" — variances are of ruel variances are of	bernet	toneard!	es ediusi	monts to	billing.	rare or

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
em o.		Item Description
3.3.0	Indirect Cost Pools and Alloc	ation Bases
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)
	Indirect Cost Pleas	Allegates Base Cede
	A, Instruction	
	On-Campus Off-Campus Other 1/	
- 1	B. Organized Research	
Ì	On-Campus Off-Campus Other 1/	
1	On-Campus	
-	Off-Campus Other 1/	<del></del>
	D. Other Institutional Activit	ies 1
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)
	1) Describe on a Continuation	n Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base			
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES			
ltem No		Item Description Part IV							
8-11			Part IV						
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar C Objectives. (For each asset category Sisted below, enter a code from A throic C in Column (1) describing the method of depreciation; a code from A through in Column (2) describing the basis for determining useful life; a code from through C in Column (3) describing how depreciation methods or use allowan are applied to property units; and Code A or B in Column (4) indicating whether in the estimated residual value is deducted from the total cost of deprecia assets. Enter Code Y in each column of an asset category where another or in than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.)								
		Asset Cateagre	Depreciation Method	Life (2)	Property Unit (2)	Masicial Value (4)			
	(a)	Land Improvements							
	(b) Buildings (c) Buildings Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truch (h) Tools (ii) Enser Code Y on this ii if other asset categorie are used and enumerat on a continuation shee each such asset categorie and the applicable codi (Otherwise enter Code (Otherwise enter Code		-	_					
1		5							
4									
- 1									
		KS	-						
- 1				-	-				
		es 16 et ory es.	-						
- 1	Ealura	n (1)-Depreciation Method Cod		Column (2)-Uneful Life Code					
1	8. fx C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /	Regiscement Expenence     Term of lease     Estimated Service Ma     D. As prescribed for use allowance to     Management and Budget Circus Y. Other or other than one method			cutar No. A-21			
	Colum	n (2)-Property Unit Code		Column (4) Residual Value Code					
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value 8. Residual value Y. Other or more	is not deducte	d			
	3/ De	scribe on a Continuation Sheet.							

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES				
item						
No.		Item Description				
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)  AYes BNo 1/					
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged rements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)				
	A. Yes					
	B. No					
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on Disposition of Depreciable Property. Gains and repriate line(s) and if more than one is marked, explain				
- 1	A. Exclud	Excluded from determination of sponsored agreement costs. Credited or charged currently to the same pools to which the depreciation of the assets was originally charged. Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved. Not accounted for separately, but reflected in the depreciation.				
	B. Credito					
	new its					
	1191 Mile	Not accounted for separately, but reflected in the depreciation reserve account				
- 4	Y. Otherin					
	Z. Not ap	plicable				
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum dollar amount of expenditures or acquisition, addition, alteration, donation and ets, and (b) the minimum number of expected life years seed. If more than one dollar amount or number applies, the majority of your capitalized assets, and enumerate he dollar amounts and/or number of years for each of assets involved which differs from those for the				
	Minimum Dollar Am     Minimum Life Years					
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)				
	A. Yes 1/					
	B. No					
	1/ Describe on a Continue	tino Sheet				

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS
	URED E	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (
io.	_			item Description
				Part V
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))
	A.	7.50	Cash	
	Β.		Accrual	1/
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.
	Α.			its/receipts are offset against the specific direct or osts to which they relate.
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.
	D.		Combinat	ion of methods 3/
- 1	Υ.	-	Other 1/	
	** 5			a <b>r</b> anco
	1) D	escribe on a	Continuatio	n sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI				
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pansion plans whose costs are charged to Federally sponsored agreements. (Mark applicable linets) and enter number of plans.)					
	Type of Plan		Number of Plans			
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plands)				
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods, the asset valuations, the amo is and computations, the amo isation periods for actuarial gains	be on a continuation had, the criteria for extization periods for			
	1/ Describe on a Continuatio	n Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT					
Item No.		Item Description					
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere					
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or account basis of accounting. If costs are accounted, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for ectuarial gains and losses, and the funding poice.)						
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives					
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/					
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty					
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)					
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value					
	<ul> <li>When provisions for reserves are recorded based on the full or undistrounted value, as contrasted with present value, of the fability</li> <li>When funds are set aside or contributions are made to a fund</li> </ul>						
	Y. Other or more the Not Applicable	an one method 1/					
	1/ Describe on a Continuation	Sheet.					

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REC	UIRED I	BY PUBLIC LA	W 100-679	
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT
Nb.				item Description
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)
	A.		When los	ses are incurred (no provision for reserves)
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)
	Υ,		Other or r	more than one method 1/
	z.		Not Apple	cable
	1/ D	escribe on a	Continuation	n Sheet.

RE	DISCL	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item :			Item Description		
		DISCLOSURE BY CEN ADMINISTRATION) O	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.		
		Instruc	ctions for Part VII		
	adn	up office of an educati ninistering two or more se	ompleted <u>only</u> by the central system office or a ional system when that office is responsible for gments, where it allocates its costs to such segments a segments is required to file Parts I through VI of the		
	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.				
7.1.0	Organizational Structure				
	On a continuation sheet, list all segments of the university or university system, including hospitals. Federally Funded Research and Development Centers (FFRDC's), Covernment-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.				
7.2.0	Cos	Accumulation and Allec	adion.		
1	On a continuation sheet, provide a description of				
	Α.		to segments of the university or university system IRDC's, GOCD facilities, etc.), in brief.		
1	8.	How the costs of the s	services are identified and accumulated.		
	C. The basis used to allocate the accumulated costs to the benefitting segments.				
	D.		sforred from a segment to the central system office dministrative office, and which are reallocated to none, so state.		
	Ε.	Any fixed management prorate or allocation ba-	t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

FORM CASE DS 2 (REV 10/94) VII-1

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT
Hem No.		Item Description
	Institutions should dis	ections for Part II sclose what costs are, or will be, charged directly ments or similar cost objectives as Direct Costs. It
	is expected that the disclose 9903.302-1) for classifying	ad cost accounting practices as object costs. It do cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.
2.1.0	Agreements or Saniar Cost each major function or active sponsored activities and other sheet, your criteria for determ like circumstances, are treate with respect to final cost of items of cost that may be tree Materials, Salaries and Wage of the activity involved. Sa	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under rity such, as instruction, organized research, other er institutional activities, describe on a continuation mining when costs incurred for the same purpose, in it deither as direct costs only or as indirect costs only electives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each d in this Part II are required. Also, list and explain if the specified criteria.)
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with lefts or similar cost objectives. (Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is marke	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3,1	Direct Purchases for Projects	are Charged to Projects at:
	A. Actual Inv B. Actual Inv Y. Other(s) 1 Z. Not Applie	
2.3.2	Inventory Requisitions from (Identify the inventory valuation	Central or Common, Institution-owned Inventory, on method used to charge projects:
	A. First In, Fir B. Lest In, Fir C. Average C D. Predeterm Y. Other(s) Z. Nor Applie	rst Out Osts 1/ Inded Costs 1/ 1/
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT					
Item No.		Dem Descr	Item Description				
2.4.0	Description of Direct Person with Federally sponsored ag continuation sheet the perso fringe benefits costs, if any, are charged as direct person	nal Services preements of nal services within each	All pers similar o compens najor inst	ost obje ation cos	atives. (D ts, includir	escribe on a ng applicable	
2.5.0	Method of Charging Direct Salaries and Wages. (Mark the appropriate line each Direct Personal Services Category to identify the method(s) used to direct salary and wage costs to Federally sponsored agreements or simil objectives. If more than one line is marked in a column, fully describ continuation sheet, the applicable methods used.)						
			Feculty (1)	Staff (2)	Students (3)	23/y 25/ver 3/ (4)	
	Payroll Distribution Meth (Individual time card/actur hours and rates)		-	-		-	
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>			-	-	7577	
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution - employee activity)</li> </ul>				(ST) [1]		
	<ol> <li>Multiple Confirmation Re- (Employee Reports prepa- each academic term, to account for employee's activities, direct and indi- charges are certified sep</li> </ol>	red		(2770)	<del>-</del>		
	Y. Otheris) 1/			* <u>*******</u>		2000	
	1/ Describe on a Continuation	on Sheet.					

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT
tem		nem Description
No.		nem Description
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-	
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (if "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	record the share of the total s direct (Federally sponsored objectives) and indirect act	or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cos- tivities. Indicate how the salary and wage cos- with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement, health insurance, training, tuition, tuition remission.
2.6.1	each type of fringe benefit on	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1); first, to the major functions le.g.,
		then to individual projects or direct cost objectives

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART II- DIREC						
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT						
No.		Item Descript	ion					
2.8.0	Cost Transfers. When Feder are credited for cost transfer amount for direct personal si indirect costs always based rate, indirect costs! origina (Consider transactions when cost accounting periods). If how the credit differs from or	rs to other projections, material on the same a like used to che the original of the the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original origi	ects, grants of als, other dire amount(s) or arge or alloc herge and the No", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable of direct labor of the project or in different			
	Yes No							
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be to n. (Mark the you as transf or materials, nilar cost object	ransferred to appropriate li lered to char supplies, ar stives, If mor	you from ot ne(s) in eac ge the cos nd services	her segments th column to t or price of to Federally			
			Materials (1)	Supplies (2)	Servicina (2)			
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-			
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	ST-36	-	800			
	C. At established catalog or price or prices based on competition.	market adequate		-				
	Y. Otherisi 1/		_		22.2			
	<ol> <li>Interorganizational transf not applicable</li> </ol>	fers are	_	_	-			
	1/ Describe on a Continuation	on Sheet.						

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  C. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Direct C. Salaries and Wages F. Salaries and Wages F. Salaries. Wages and F. Number of Employees I. Number of Students in Number of Students in Number of Students of Student Hours - class L. Square Footage N. Salaries Footage N. Unit of Production	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REDUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.	tiem Description					
3.1.0	Indirect Cost Categories - At the identification, accumulatinstitution. Under the colum "No" to indicate if the cost of identified, recorded and accur if "No," describe on a contin- indirect cost category are ide "Allocation Base," enter one indicate the basis used for all category to other applicable institutional activities, speci- Under the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section	stion and allo in heading, "A elements inclu- mulated in the I uation sheet, I intified and acc of the allocatio locating the ac- indirect cost alized service Allocation Seq- categories to echniques are	caston of all coumulation is ded in each in nstitution's for tow the cost cumulated. Uf on base codes coumulated co categories, in facilities and uence," insent '	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Hadwert Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenar	nce				
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	tion				
	(e) Sponsored Projects Adm	inistration	4-3	-		
	(f) Library		-			
	(g) Student Administration a	end Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.	Item Description								
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined in d be inserted on mbers correspor on a Continuati ther than usage	serventers in Se the id to ion S of th	ices pri s include otion J approp the par iheet if e servi	imarily le "rect of Cir riate iir agraph any o ces. Er	for the harge of cular he for it is listed if the inter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	161	Business Data Process	ing						
1	(c)	Animal Care Facilities		_	-				
	Idi Other Service Centers Annual Operating Bud, exceeding \$1,000,000 that generate significa charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
				-	-		-	-	-
	m	Category Cage: "the code "A" if this service center costs are billed only as direct costs of final costs directivets; code "B" if billed only to and rect cost categories of waterest cost deets, code "G" if billed to both direct and indirect cost objectives.							
	(2)	(2) Surden Copg: Code "A" - center recovers an elecation of all applicable indirect costs: Code "8" - partial allocation of interect costs; Code "C" - no allocation of interect costs.							
	a	(3) Báting Rate Code: Code "A" — being raper are based an increrical costs: Code "B" — rapes are based on anostorical costs; Code "C" — rapes are based on a combination of historical and projected costs; Code "D" — blings are based on the actual costs of the bring period; Code "Y" — other texplain an a Communiciant Settle.							
	(4)	(4) <u>User Charges Code</u> : Cede "A" – all users are charged at the same billing rates; Code "B" – some users are charged at different rates than other users deplain on a Continuation Sheet.							
	150	(5) Actual Costs, vs. Hinomuss Eggs: Code "A" – brivings deverues are compared to actual costs insperditured anisast annuals; Code "8" – brivings are compared to actual costs institutely than annuals.							
	101							rare or	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS		
		NAME OF REPORTING UNIT		
em lo.		item Description		
3.3.0	Indirect Cost Pools and Alloc	ation Bases		
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P, Y, or Z, to indicate g accumulated pool costs to Federally sponsored bjectives.)		
	Indirect Cost Pleas	Allegates Base Cede		
	A. Instruction			
	On-Campus Off-Campus Other 1/			
	B. Organized Research			
	On-Campus Off-Campus Other 1/ C. Other Sponsored Activitie			
	On-Campus Off-Campus Other 1/			
- 1	D. Other Institutional Activit	ies 1:		
3.4.0	Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgoupings of expenses, and elements of cost included.)			
	1/ Describe on a Continuation	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base		
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES		
ltem No	Item Description							
8-11			Part IV					
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. For each asset category sixed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.							
		Asset Cateagre	Depreciation Method	Life (2)	Property Unit (2)	Masicial Value (4)		
	(a)	Land Improvements						
	Chi	Buildings		-	_			
1	(c) Building Improvement (d) Lessehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automabiles and Truc (h) Tools (ii) Enter Code Y on this I (if other asset categoriae used and enumerat on a continuation sheel each such asset category and the applicable cod (Otherwise enter Code (Otherwise enter Code	5						
4								
		KS	-					
- 1				-	-			
		es 16 et ory es.	-					
1	Egiumo (1)-Depreciation Method Code			Column (2)-Useful Life Code				
	Streight Line     Espended of Acquisition     Use Allowance     Use Allowance     Director more than one method []()			A. Regiscement Expendice     B. Term of Lease     C. Spinned Service life     D. As prescribed for use allowance by Office of     Management and Budget Circuits No. A-21     V. Cher or meter fair now method (1)				
	Column (2)-Property Unit Code			Column (4)-Residual Value Code				
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	Residual value is deducted     Residual value is not deducted     Other or more than one method 1/				
	3/ De	scribe on a Continuation Sheet.						

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES			
item					
No.		Item Description			
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user sposal consistent with those used in the institution? ark one.)			
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)			
	A. Yes				
	B. No				
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain			
	A Exclud	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged			
	B. Credito				
	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation			
	1191 Mile	account			
- 4	Y. Otherin				
	Z. Not ap	plicable			
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and ets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the majority of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the			
	Minimum Dollar Am     Minimum Life Years				
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)			
1	A. Yes 1/				
	B. No				
- 1	1/ Describe on a Continue	tino Sheet			

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS
	URED E	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT
tem		- 17.50		Valva California (Salata California)
io.	_			item Description
				Part V
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))
	A.	7.50	Cash	
	Β.		Accrual	1/
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.
	Α.			its/receipts are offset against the specific direct or osts to which they relate.
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.
	D.		Combinat	ion of methods 3/
- 1	Υ.	-	Other 1/	
	** 5			a <b>r</b> acco
	1) D	escribe on a	Continuatio	n sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT		
Item No.		Item Description		
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere		
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	S Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ing. If costs are accrued, describe the accounting usurise cost method, the asset valuation method, the assumptions and computations, the amortization to the amortization periods for actuarist gains am y.)		
6.3.0	Self-losurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objective (Mark one.)			
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/		
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty		
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D. When funds are :	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund		
	Y. Other or more the Not Applicable	an one method 1/		
	1/ Describe on a Continuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REC	UIRED I	BY PUBLIC LA	W 100-679	
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT
Nb.				item Description
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)
	A.		When los	ses are incurred (no provision for reserves)
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)
	Υ,		Other or r	more than one method 1/
	z.		Not Apple	cable
	1/ D	escribe on a	Continuation	n Sheet.

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VII: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		isem Description
	ADMINISTRATION)	INTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE OFFICE, AS APPLICABLE.
	This part should be o group office of an educa administering two or more s	uctions for Part VII  completed only by the central system office or a stoom system when that office is responsible for segments, where it allocates its costs to such segments he segments is required to file Parts I through VI of the
	of services provided by 11 allocated to applicable segri disclosure should cover the	entral system or group office) should disclose how costs he reporting unit are, or will be, accumulated and mister of the institution. For a cantral system office, entire institution. For a group office, disclosure should corganizations administered by that group office.
7.1.0	Organizational Structure.	
	including hospitals, Feder	st all segments of the university or university system, rally Funded Research and Development Centers med Contractor-operated (GOCO) facilities, and lower- by the reporting unit.
7.2.0	Cost Accumulation and Allo	scation.
	On a continuation sheet, pr	ovide a description of
	<ul> <li>The services provider fincluding hospitals, f</li> </ul>	d to segments of the university or university system FFRDC's, GOCO facilities, etc.), in brief.
1	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	allocate the accumulated costs to the benefitting
	<ul> <li>Any costs that are tra or the intermediate another segment(s).</li> </ul>	ansferred from a segment to the central system office administrative office, and which are reallocated to if none, so state.
	<ul> <li>E. Any fixed management prorate or allocation b</li> </ul>	nt fees that are charged to a segment(s) in lieu of a lasts and the basis of such charges. If none, so state.

REG	LOCOUNTING STANDARDS BOAR DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- C	DIRECT COS REPORTING			
No.		Item Des	eription	55116		
2.4.0	<u>Description of Direct Personal Services</u> . All personal services directly identified with Federally sponsored agreements or similar cost objectives. Describe on a continuation sheet the personal services compensation costs, including applicable frings benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.]					
2.5.0	Method of Charging Direct each Direct Personal Serv direct salary and wage of objectives. If more that continuation sheet, the a	rices Categor osts to Feder o one line is	y to identif ally spons marked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos
			Dire Faculty (1)	ct Personal Start (2)	Services Cara Students (3)	237 <u>/</u> Other 3/ (4)
	Payroll Distribution M (Individual time card/a hours and rates)		-	_		-
	<ul> <li>B. Plan - Confirmation (8 planned or assigned viactivity, updated to resignificant changes)</li> </ul>	ork .	-	-	-	(1000)
	<ul> <li>C. After-the-fact Activity (Percentage Distribution of the control o</li></ul>			-	STILL	<u> </u>
	Multiple Confirmation (Employee Reports pre- each academic term, account for employee activities, direct and charges are certified.	epared to 's ndirect	<u> </u>	200		
	Y. Other(s) 1/		_	<u></u>		2000
	1/ Describe on a Continu	ation Shaat				

1.5	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS		
REC	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Rem Description		
2.5.1	Salary and Wage Cost Distri	bution Systems.		
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a collemployees not included and describe the methods to their salary and wage cests to direct and indirect		
	Yes No			
2.5.2	Salary and Wage Cost Accur	mulation System.		
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !		
2.6.0	sponsored agreements or sir sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. (Describe on a continuation so of fringe benefits which are classified and charged or accrued costs of vocation, holdways, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,		
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives		
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!		

REO	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT						
item Vo		Item Description						
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir s on the same amounts) or illy used to charge or allo the original charge and the Mark one, if "No", explain	or contracts ect charges ( rate(s) (e.g cate costs to e credit occ	i, is the credit and applicable ii, direct labor to the project or in different				
	Yes No							
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate you as transferee to cha s or materials, supplies, a milar cost objectives. If mo	you from or line(s) in ea irge the cos ind services	her segments ch column to t or price of to Federally				
		Materials 21 (	Supplies (2)	Servicina (2)				
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-				
	<ol> <li>At full cost including ind costs attributable to gro central office expenses.</li> </ol>	up or	777	877				
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>			-				
	Y. Otherisi 1/	_						
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_				

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100 679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION P. C.	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi. D. Modified Total Direct E. Salaries and Wages F. Salaries and Wages F. Salaries. Woges and F. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usage M. Usage N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDII			<u> </u>
	UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPO	PRTING UNIT	0.000	
tem vo.		ttem Descript	ion		
3.1.0	Indirect Cost Categories - Ai the identification, accumula institution. IUnder the colun "No" to indicate if the cost identified, recorded and accur if "No," describe on a contin- indirect cost category are aid "Allocation Base," enter one indicate the basis used for al- category to other applicable institutional activities, spec- Under the column heading." of the first three indirect cost process. If cross-allocation in category listed in this section	ation and allo nn heading, "A elements incluse mulated in the la usation sheet, I until dead according the ad- indirect cost isligated service Allocation Sequently categories to techniques are eschiques are	caston of all coumulation in bad in each in natitution is fo low the cost cumulated. Up to base codes cumulated co categories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" in category a unting system included in the obumn headin h P, Y, or Z, the indirect co st pools, otherwise center 3 next to eat the allocation the true of the the allocation the service center the allocation the
	haves Cost Category	n is not used,	Accumulation Method	Allocation Base Coop	Arecas on Sequence
	(a) Depreciation/Use Allowa	nces/Interest			
	Building		-	-	
- 1	Equipment Capital Improvements to	Land 17	_		
1	Interest 1/				
	(b) Operation and Maintenas	nce			_
	(c) General Administration a Expense	ind General		_	-
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	unistration	-	-	
	(f) Library		-	-	
	(g) Student Administration a	and Services		-	
	(h) Other 1/				
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription				1100	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facinal description is identified below should rer listed. The column numer ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices procued to the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2)	Surden Code: Code "A" - cer partal allocation of interest co	Ver receives on sits, Code "C"	efecation o no affocal	of all appli	cable ind	TE CO	its: Code	
	(A)	88/mg Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a c Continuation Sheet!	- rates are base	e on a com	direction.	of historia	al and a	Halected	COSTS
	(4)	(4) User Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — some users are charged at different rates than other users bapaian on a Communicon Sheet.						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0		ocation Bases rost pools established for the accumulation of indirect enters, and the allocation bases used to distribute
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
1	Indexect Cost Poers	Allegation Blace Carle
	A. Instruction	DISK CARE
- 1		
	On-Campus Off-Campus	_
	Other 1/	
	B. Organized Research	
	On-Campus	
	Off-Campus Other 1/	
	C. Other Sponsored Activit	les
- 1	On-Campus	
	Off-Campus	
- 1	Other <u>1</u> /	
	D. Other Institutional Activi	ties 1:
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 itinuation sheet the major organizational components, and elements of cost included.)
	1/ Describe on a Continuation	on Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	em Destripti Part IV Jerally Spon	- 15544CA			
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA			
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon				
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam			
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more	
		Useful	Property	Planticus	
Atnet Category	Represation Method	Life	Unit	Value	
COST PARENT	(1)	(2)	(2)	(4)	
(a) Land Improvements					
(b) Buildings	-	-	_		
(c) Building Improvements				-	
(d) Leasehold Improvements	national section.			-	
- I and the second of the seco	***************************************		-		
(e) Equipment (f) Furniture and Fixtures		-		-	
			-	-	
The state of the s	_	-		-	
(h) Tools	100	-	-	-	
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_			
Column (1)-Depreciation Method Code		Column (2)-Useful Life Code			
A. Straight Line		A. Regiscement	Evangages		
B. Expensed at Acquisition		B. Term of Lease			
C. Use Allowance		C. Estimated ser	vice life		
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of	
		Y. Other or more	and Budget Circ than one meth	ed 11	
Column 121-Property Unit Code		Column (4) Resid	ual Value Code		
The transfer of the transfer o					
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4	
survice lives	•	Y. Other or more	than one meth	ad 1)	
C. Applied to groups of assets with varyi	ing				
service fives	-				
Y. Other or more than one method 3/					
3/ Describe on a Continuation Sheet.					

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES			
BEC	DURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
	DUCATIONAL INSTITUTIONS				
item No.		Item Description			
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)			
1	A: Yes 1/				
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)			
	A Yes B No				
4.3,0	Treatment of Gains and Loss losses are: (Mark the appropriate on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain			
	B. Credited	from determination of sponsored agreement costs or charged currently to the same pools to which the on of the assets was originally charged			
	C Taken into	Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved			
1	D. Not account reserve at Y. Otherisi				
	Z. Not applic				
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and , and foll the minimum number of expected Meyears f. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the			
	Minimum Dollar Amour     Minimum Lite Years	<u> </u>			
4.5.0		e group or mass purchases finitial complement) of fly are less than the capitalization amount indicated t.)			
	A Yes 1/ No				
	1/ Describe on a Continuation	n Sheet.			
ORM CA	SB DS-2 (REV 10/94)	IV-2			

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REG	DURRED BY PUBLIC LAW 100-679		- FRO THE COSTO			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		hem Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit) does not directly in unation sheet, identify the orga- s. When the costs allocated to did the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in ernment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAF XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS				
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.	3804115		Item Description				
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)				
	Α.	When	osses are incurred (no provision for reserves)				
	В.		provisions for reserves are recorded based on ment costs				
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.				
D Losses a contracts		Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)				
	Υ,	Y. Other or more than one method 1/					
	Z. Not Applic		plicable				
	IJD	escribe on a Continue	ion Sheet.				

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		hem Description
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the natial system or group office) should disclose how costs in reporting unit are, or will be, accumulated and entits of the institution. For a central system office, infinite institution. For a group office, disclosure should organizations administered by that group office.
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Allo	Strigen
1	On a continuation sheet, pro	rvide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting
	<li>Any costs that are trai or the intermediate a another segment(s). I</li>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.

1.5	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REC	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.		Rem Description
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a collemployees not included and describe the methods to their salary and wage cests to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or sir sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. (Describe on a continuation so of fringe benefits which are classified and charged or accrued costs of vocation, holdways, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!

REO	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT					
item Vo		Item Description					
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir s on the same amounts) or illy used to charge or allo the original charge and the Mark one, if "No", explain	or contracts ect charges ( rate(s) (e.g cate costs to e credit occ	i, is the credit and applicable ii, direct labor to the project or in different			
	Yes No						
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate you as transferee to cha s or materials, supplies, a milar cost objectives. If mo	you from or line(s) in ea irge the cos ind services	her segments ch column to t or price of to Federally			
		Materials 21 (	Supplies (2)	Servicina (2)			
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-			
	<ol> <li>At full cost including ind costs attributable to gro central office expenses.</li> </ol>	up or	777	877			
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>			-			
	Y. Otherisi 1/	_					
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_			

COST ACCOUNTING STANDARDS BOARD DISCLOSLIFE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION P. C.	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi. D. Modified Total Direct E. Salaries and Wages F. Salaries and Wages F. Salaries. Woges and F. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usage M. Usage N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDII			<u> </u>
	UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPO	PRTING UNIT	0.000	
tem vo.		ttem Descript	ion		
3.1.0	Indirect Cost Categories - Ai the identification, accumula institution. IUnder the colun "No" to indicate if the cost identified, recorded and accur if "No," describe on a contin- indirect cost category are aid "Allocation Base," enter one indicate the basis used for al- category to other applicable institutional activities, spec- Under the column heading." of the first three indirect cost process. If cross-allocation in category listed in this section	ation and allo nn heading, "A elements incluse mulated in the la usation sheet, I until dead according the ad- indirect cost isligated service Allocation Sequently categories to techniques are eschiques are	caston of all coumulation in bad in each in natitution is fo low the cost cumulated. Up to base codes cumulated co categories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" in category a unting system included in the obumn headin h P, Y, or Z, the indirect co st pools, otherwise center 3 next to eat the allocation the true of the the allocation the service center the allocation the
	haves Cost Category	n is not used,	Accumulation Method	Allocation Base Coop	Arecas on Sequence
	(a) Depreciation/Use Allowa	nces/Interest			
	Building		-	-	
- 1	Equipment Capital Improvements to	Land 17	_		
1	Interest 1				
	(b) Operation and Maintenas	nce			_
	(c) General Administration a Expense	ind General		_	-
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	unistration	-	-	
	(f) Library		-	-	
	(g) Student Administration a	and Services		-	
	(h) Other 1/				
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription				1100	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facinal interest service facinal interest services as the reliated. The column numer ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices procued to the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Burden Code</u> : Code "A" – center receives an afocation of all applicable indirect costs: Code "6" – partial allocation of interect costs; Code "6" – no allocation of interect costs.								
	<ul> <li>(d) <u>Raino Rate Code</u>: Code "A" — being rapes are based an increrical costs; Cude "8" — rapes are based on expected costs; Code "C" — rapes are based on a pare-rape or hispotical and projected costs; Code "0" — billing are based on the actual costs of the bridge period. Code "V" — either its splain an a Continuation Sheet!</li> <li>(4) <u>Use Charge Code</u>: Code "A" — all users are charged at the pare-billing rates; Code "B" — some users are charged on a Construction Charge.</li> </ul>								
							1004		
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	WANTS I	n billions	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0		ocation Bases rost pools established for the accumulation of indirect enters, and the allocation bases used to distribute
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
1	Indexect Cost Poers	Allegation Blace Carle
	A. Instruction	DISK CARE
- 1		
	On-Campus Off-Campus	_
	Other 1/	
	B. Organized Research	
	On-Campus	
	Off-Campus Other 1/	
	C. Other Sponsored Activit	les
- 1	On-Campus	
	Off-Campus	
- 1	Other <u>1</u> /	
	D. Other Institutional Activi	ties 1:
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 identified sheet the major organizational components, and elements of cost included.)
	1/ Describe on a Continuation	on Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS			
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
tem		- Mari 2 and Marian - Andrew -			
No.		Item Description			
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.			
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?			
	1/ Describe on a Continuatio	n Sheet.			

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	terally Spon	- 15544CA				
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA				
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon			Part IV		
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam				
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more		
		Useful	Property	Planticus		
Atnet Category	Represation Method	Life	Unit	Value		
COST PARENT	(1)	(2)	(2)	(4)		
(a) Land Improvements						
(b) Buildings	-	-	_			
(c) Building Improvements				-		
(d) Leasehold Improvements	national section.			-		
- I and the second of the seco	***************************************		-			
(e) Equipment (f) Furniture and Fixtures		-		-		
			-	-		
The state of the s	_	-		-		
(h) Tools	100	-	-	-		
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_				
Column (1)-Depreciation Method Code		Column (2)-Useful Life Code				
A. Straight Line		A. Regiscement	Evangages			
B. Expensed at Acquisition		B. Term of Lease				
C. Use Allowance		C. Estimated ser	vice life			
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of		
	Wanagement and Budget Circular No. A. Y. Other or more than one method 1/					
Column 121-Property Unit Code		Column (4) Resid	ual Value Code			
The transfer of the transfer o						
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4		
survice lives	•	Y. Other or more	than one meth	ad 1)		
C. Applied to groups of assets with varyi	ing					
service fives	-					
Y. Other or more than one method 3/						
3/ Describe on a Continuation Sheet.						

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
No.		Item Description
4.1.1	in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
8 1	A Yes No 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss- losses are: IMark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited of depreciati	from determination of sponsored agreement costs or charged currently to the same pools to which the lon of the assets was originally charged o consideration in the depreclation cost basis of the
	D. Not account reserve ac	
	Y Otherisi Z Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and fib the minimum number of expected life years if the chain one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	* <u></u>
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit) does not directly in unation sheet, identify the orga- s. When the costs allocated to did the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in ernment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAF XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS				
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.	3804115		Item Description				
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)				
	Α.	When	osses are incurred (no provision for reserves)				
	В.		provisions for reserves are recorded based on ment costs				
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.				
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)				
1	Y. Other or more than one method 1/						
	z.	Not Ap	plicable				
	IJD	escribe on a Continue	ion Sheet.				

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		hem Description
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the natial system or group office) should disclose how costs in reporting unit are, or will be, accumulated and entits of the institution. For a central system office, infinite institution. For a group office, disclosure should organizations administered by that group office.
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Allo	Strigen
1	On a continuation sheet, pro	rvide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting
	<li>Any costs that are trai or the intermediate a another segment(s). I</li>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART II- DIREC				
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
No.		Item Descript	ion			
2.8.0	Cost Transfers. When Feder are credited for cost transfer amount for direct personal si indirect costs always based rate, indirect costs! origina (Consider transactions when cost accounting periods). If how the credit differs from or	rs to other projections, material on the same a like used to che the original of the the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original of the original origi	ects, grants of als, other dire amount(s) or arge or alloc herge and the No", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable of direct labor of the project or in different	
	Yes No					
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sin in a column, explain on a column.	are, or will be to n. (Mark the you as transf or materials, nilar cost object	ransferred to appropriate li lered to char supplies, ar stives, If mor	you from ot ne(s) in eac ge the cos nd services	her segments th column to t or price of to Federally	
			Materials (1)	Supplies (2)	Servicina (2)	
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-	
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	ST-36	-	800	
	C. At established catalog or price or prices based on competition.	market adequate		-		
	Y. Otherisi 1/		_		22.2	
	<ol> <li>Interorganizational transf not applicable</li> </ol>	fers are	_	_	-	
	1/ Describe on a Continuation	on Sheet.				

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation space of the specific space of the space of the specific space of the specific space of the space of	in Base Codes are provided for use in connection with ation sists Cost Basis Inge Benefits thead count! (full-time equivalent basis! read count) (but-time equivalent basis! read count) (but-time equivalent basis! read own and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
Item No.		tiem Descript	ion		
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ	
	(b) Operation and Maintenar	nce			
	(c) General Administration a Expense	nd General	_	_	-
	(d) Departmental Administra (e) Sponsored Projects Adm	ition			
		inistration	4-3	-	
	(f) Library		-		
	(g) Student Administration a	and Services		to a contract	
	(h) Other 1/		_		
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- INDIR NAME OF REPO				20405		9-39
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service C lities" defined i d be inserted or mbers correspo- on a Continuet ther than usage	serventers in Se of the of the	ices pris included to the parties of	imarily le "rect of Cir riate iir agraph any o ces. Er	for the harge of cular he for it is listed if the inter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
-				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	141	Other Service Centers Annual Operating Budy exceeding \$1,000,000 that generate significa- charges to Federality sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)	gets ) or nt						
			-	$\rightarrow$		-	-	-	
	m	Category Code: Use code "A" (Opodives; code "8" if blind or to both direct and indirect cos	nly to and rect cost of	costs	are billed to or india	only as r	Sirect co geois, co	ese "C"	rai cost d billed
	(2)	Burden Code: Code "A" - cer partial allocation of ingreet co	Ver receives on affactives, Code "C" - na	ation o affocat	d all appli on of ind	cable ind	TE COS	is: Code	.8
	a	884ng Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a c Continuation. Sheet!.	- rates are based on	2 Com	bination (	if historia	al and a	45 ected	G0576
	(4)	User Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — some users are charged at different rates than other users leading on a Communican Sheet.						1004	
	150	Actual Costs vs. Recordes Cospenditures) acleast annually annually.	ngg: Code "A" - b : Code "8" - billings	clings are con	revenues opered to	are con actual co	mpared in sets less	to actua frequent	COSTS By INDA
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingeno	B" — variances are of ruel variances are of	bernet	toneard!	es ediusi	monts to	billing.	rare or

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
em o.		Item Description			
3.3.0	Indirect Cost Pools and Alloc	ation Bases			
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)			
	Indirect Cost Pleas	Allegates Base Cede			
	A, Instruction				
	On-Campus Off-Campus Other 1/				
	B. Organized Research				
Ì	On-Campus Off-Campus Other 1/				
1	On-Campus				
-	Off-Campus Other 1/	<del></del>			
	D. Other Institutional Activit	ies 1			
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)			
	1) Describe on a Continuation	n Sheet.			

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base		
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES				
ltem No		Item Destription								
8-11			Part IV							
4.1.0	Objection of three are a state than	reciation Charged to I softwas. If or each asset Column (1) describing to large (2) describing to large (2) describing to large (3) des applied to property units; the estimated residual viats. Enter Code Y in each one method applies. El of applicable.]	category lister he method of one basis for de cribing how de and Code A or value is deduct to column of an	I below, enter depreciation; a stermining user preciation met B in Column (- ed from the to asset category	a code from a code from a ful life; a co hods or use 4) indicating stal cost of where anot	n A through D A through D ode from A allowances whether or depreciable ther or more				
		Asset Cateagre	Depreciation Method	Life (2)	Property Unit (2)	Masicial Value (4)				
	(a)	Land Improvements								
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truch (f) Tools (ii) Enter Code Y on this if other asset categorie are used and enumeration a continuation shee each such asset categorie and the applicable codi (Otherwise enter Code (Otherwise enter Code		-	_	_					
1		5								
4										
- 1										
		KS	-							
- 1				-	-					
		es 16 et ory es.								
- 1	Ealura	n (1)-Depreciation Method Cod		Column (2)-Uneful Life Code						
1	8. fx C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /	A. Regiscement Expendence     B. Term of lease     C. Essential service life     D. As prescribed for use allowance by     Management and Budget Curtus' 1     V. Other or more than one method 1			cutar No. A-21				
	Column (2)-Property Unit Code			Column (4)-Residual Value Code						
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value 8. Residual value Y. Other or more	is not deducte	d				
	3/ De	scribe on a Continuation Sheet.								

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES				
item						
No.		Item Description				
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user posal consistent with those used in the institution? ark one.)				
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged rements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)				
	A. Yes					
	B. No					
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on Disposition of Depreciable Property. Gains and repriate line(s) and if more than one is marked, explain				
- 1	A. Exclud					
	B. Credito	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation				
	new its					
	1191 Mile	account				
- 4		Other(s) 1/				
	Z. Not ap	plicable				
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum dollar amount of expenditures or acquisition, addition, alteration, donation and ets, and (b) the minimum number of expected life years seed. If more than one dollar amount or number applies, the majority of your capitalized assets, and enumerate he dollar amounts and/or number of years for each of assets involved which differs from those for the				
	Minimum Dollar Am     Minimum Life Years					
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)				
	A. Yes 1/					
	B. No					
	1/ Describe on a Continue	tino Sheet				

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS
	URED E	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT
tem		- 17.50		Valva California (Salata California)
io.	_			item Description
				Part V
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))
	A.	7.50	Cash	
	Β.		Accrual	1/
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.
	Α.			its/receipts are offset against the specific direct or osts to which they relate.
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.
	D.		Combinat	ion of methods 3/
- 1	Υ.	-	Other 1/	
	** 5			a <b>r</b> anco
	1) D	escribe on a	Continuatio	n sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI				
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.				
	Type of Plan		Number of Plans			
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)				
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R			
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for			
	1/ Describe on a Continuatio	n Sheet.				

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT					
Item No.		Item Description					
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere					
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accruad, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)						
6.3.0	Self-lesurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives					
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/					
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty					
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)					
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value					
	When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the fability.     When funds are set aside or contributions are made to a fund.						
	Y. Other or more the Not Applicable	an one method 1/					
	1/ Describe on a Continuation	Sheet.					

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS			
REC	UIRED I	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT			
tem T	DUCATI	ONAL INSTITU	TIONS				
Nb.				item Description			
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)			
	A.		When los	ses are incurred (no provision for reserves)			
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs			
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.			
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)			
	Υ,		Other or r	more than one method 1/			
	z.		Not Apple	cable			
	1/ D	escribe on a	Continuation	n Sheet.			

RE	DISCLO	OTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART VI: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT			
No.			hem Description			
	adm	ADMINISTRATION) O Instruc This part should be up office of an educat inistering two or more se	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE. ctions for Part VII symplected only by the central system office or a cond system when that office is responsible for grients, where it allocates its costs to such segments exegments is required to file Parts I through VI of the			
	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the superdinate organizations administered by that group office.					
7.1.0	On a inclu	iding hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ed Contractor-operated (GOCOI facilities, and lower- the reporting unit.			
7.2.0	Cost Accumulation and Allocation.					
1	On a continuation sheet, provide a description of					
	Α.		to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.			
1	<ol> <li>How the costs of the services are identified and accumulated.</li> </ol>					
	C. The basis used to allocate the accumulated costs to the benefitting segments.					
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.					
	Ε.	Any fixed management prorate or allocation ba	t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

VIII.

RE	FACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
tem to		Item Description
	Institutions should dis- identified and accumulates in applicable indirect cost pools activity, how service center or specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity  The following Allocati items 3.1.0 and 3.3.0.  A. Direct Charge or Allocat items 3.1.0 and 3.3.0.  A. Direct Charge or Allocat items 3.1.0 and 3.3.0.  B. Total Expenditures C. Modified Total Direct 6 E. Salaries and Wages F. Salaries, Wages and F. G. Number of Employees I. Number of Students if M. Number of Students if M. Student Hours - class L. Square Footage M. Use of Product O. Total Production	on Base Codes are provided for use in connection with ation sais Cost Basis ringe Benefits (head count) (full-time equivalent basis) reed count) (time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

REC	COST ACCOUNTING STANDARDS SCARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
Item No		tiem Descript	ion			
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenar	nce				
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition				
	(e) Sponsored Projects Adm	inistration	4-3	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service C lities" defined i d be inserted or mbers correspo- on a Continuet ther than usage	serventers in Se of the of the	ices pris included to the parties of	imarily le "rect of Cir riate iir agraph any o ces. Er	for the harge of cular he for it is listed if the inter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
-				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	(d) Other Service Centers Annual Operating Budg exceeding \$1,000,000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. A Specify below; use a Continual Sheet, if necessary!		gets ) or nt						
			-	$\rightarrow$		-	-	-	
	m	Category Code: Use code "A" (Opodives; code "8" if blind or to both direct and indirect cos	nly to and rect cost of	costs	are billed to or india	only as r	Sirect co geois, co	ese "C"	rai cost d billed
	(2)	Burban Costs: Code "A" — conter recovers an efficiation of all applicable indirect costs: Code "6" — parall allocation of indirect costs: Code "6" — no allocation of indirect costs: Code "8" — sales affect in the content of indirect costs: Code "8" — range are base on a position costs: Code "6" — range are base on a gambination of historical and projected oper Code "0" — billings are a base on the actual costs of the billing series. Code "6" — are involved on a Commission Sheet;  User Charges Code: "6" — Code "A" — users are changed at the same billing rates; Code "8" — somution as designed and definition of the charges and different rates than other users baselian on a Commission Press;						.8	
	a							G0576	
	(4)							1004	
	150	Actual Costs vs. Recordes Cospenditures) acleast annually annually.	ngg: Code "A" - b : Code "8" - billings	clings are con	revenues opered to	are con actual co	mpared in sets less	to actua frequent	COSTS By INDA
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingeno	B" — variances are of ruel variances are of	bernet	toneard!	es ediusi	monts to	billing.	rare or

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
em o.		Item Description			
3.3.0	Indirect Cost Pools and Alloc	ation Bases			
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)			
	Indirect Cost Pleas	Allegates Base Cede			
	A, Instruction				
	On-Campus Off-Campus Other 1/				
	B. Organized Research				
	On-Campus Off-Campus Other 1/				
1	On-Campus				
-	Off-Campus Other 1/	<del></del>			
	D. Other Institutional Activit	ies 1			
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)			
	1) Describe on a Continuation	n Sheet.			

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS			
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base			
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully			
	1/ Describe on a Continuatio	n Sheet.			

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES			
ltem No		Item Description							
8-11			Part IV						
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. For each asset dategory sisted below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through in Column (2) describing the basis for determining useful life; a code from through C in Column (3) describing how depreciation methods or use alliowance are applied to property units; and Code A or B in Column (4) indicating whether on the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or mor than one method applies. Enter Code Z in Column (1) only, if an asset categor is not applicable.								
		Asset Cateagre	Depreciation Method	Life (2)	Property Unit (2)	Masicial Value (4)			
	(a)	Land Improvements							
	Chi	Buildings		-	_	_			
1	(c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck	5							
4									
- 1									
		KS	-						
- 1	(h)	Tools Enter Code Y on this li			-	-			
	III Enser Code Y on this li if other asset categoria are used and enumeration a continuation shee each such asset categorian the applicable code (Otherwise enter Code	es 16 et ory es.							
- 1	Ealura	n (1)-Depreciation Method Cod		Column (2)-Useful Life Code					
1	8. fx C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		A. Beglacement Eugenerics     Term of Jeann     C. Beimaylet service file     D. Ap president for use allowance by Office of Management and Budget Circular No. A-21     Cohen contect than one fielded					
	Colum	n (2)-Property Unit Code							
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value 8. Residual value Y. Other or more	is not deducte	d			
	3/ De	scribe on a Continuation Sheet.							

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES				
item						
No.		Item Description				
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)  AYes BNo 1/					
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged rements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)				
	A. Yes					
	B. No					
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on Disposition of Depreciable Property. Gains and repriate line(s) and if more than one is marked, explain				
- 1	A. Exclud	Excluded from determination of sponsored agreement costs.				
	B. Credito	ed or charged currently to the same pools to which the lation of the assets was originally charged				
	new its	into consideration in the depreciation cost basis of the ams, where trade-in is involved counted for separately, but reflected in the depreciation				
	1191 Mil	account				
- 4	Y. Otherin					
	Z. Not ap	plicable				
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum dollar amount of expenditures or acquisition, addition, alteration, donation and ets, and (b) the minimum number of expected life years seed. If more than one dollar amount or number applies, the majority of your capitalized assets, and enumerate he dollar amounts and/or number of years for each of assets involved which differs from those for the				
	Minimum Dollar Am     Minimum Life Years					
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)				
	A. Yes 1/					
	B. No					
	1/ Describe on a Continue	ting Sheet				

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS
	URED E	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT
tem		- 17.50		Valva California (Salata California)
io.	_			item Description
				Part V
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))
	A.	7.50	Cash	
	Β.		Accrual	1/
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.
	Α.			its/receipts are offset against the specific direct or osts to which they relate.
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.
	D.		Combinat	ion of methods 3/
- 1	Υ.	-	Other 1/	
	** 5			a <b>r</b> anco
	1) D	escribe on a	Continuatio	n sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT			
Item No.		Item Description			
6.2.0	Bost Retirement Benedits Other Than Pensions (including aget retirement health care benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)  Z. [ ] Not Applicable				
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)				
6.3.0	Self-lesurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives			
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/			
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty			
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)			
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value			
	<ul> <li>When provisions for reserves are recorded based on the full or undistrounted value, as contrasted with present value, of the liability</li> <li>When funds are set saide or contributions are made to a fund</li> </ul>				
	Y. Other or more the Not Applicable	an one method 1/			
	1/ Describe on a Continuation	Sheet.			

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT		
Nb.				item Description		
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)		
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	z.		Not Apple	cable		
	1/ D	escribe on a	Continuation	n Sheet.		

DOST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.		hem Description		
	ADMINISTRATION) Of Instruct This part should be co group office of an educati administering two or more set and where at least one of the Disclosure Statement.  The reporting unit (cent of services provided by the allocated to applicable segme disclosure should cover the end.	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE. citions for Part VII impleted golly by the central system office or a conal system when that office is responsible for greents, where it allocates its costs to such segments is required to file Parts I through VI of the tral system or group office) should disclose how costs to reporting unit are, or will be, accumulated and ents of the institution. For a central system office, mitie institution. For a proup office, disclosure should organizations administered by that group office.		
7.1.0	On a continuation sheet, list all segments of the university or university system including hospitals. Federally Funded Research and Development Center (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower			
7.2.0	tier group offices serviced by Cost Accumulation and Affoc On a continuation sheet, prov	ation.		
	The services provided fincluding hospitals, FF     How the costs of the s	to segments of the university or university system RDC's, GDCD facilities, etc.), in brief, ervices are identified and accumulated.		
	segments.  D. Any costs that are trans	locate the accumulated costs to the benefitting sterred from a segment to the central system office funistrative office, and which are reallocated to none, so state.		
	<ul> <li>E. Any fixed management prorate or allocation base</li> </ul>	fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

COST ACCOUNTING STANDARDS SOARD
DISCLOSURE STATEMENT
REDUIRED BY PUBLIC LAW 100-678
EDUCATIONAL INSTITUTIONS

Them
No.

Them Description

VII-1

FORM CASE DS 2 (REV 10/94)

1/ Describe on a Continuation Sheet.

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription				1100	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical of ir units within a reporting "specialized service facinal interest service facinal interest services as the reliated. The column numer ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices procued to the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his lister of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities	2007.11		-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2)	Surden Code: Code "A" - cer partal allocation of interest co	Ver receives on sits, Code "C"	efecation o no affocal	of all appli	cable ind	TE CO	its: Code	
	(ii) Paing Rate Code: Code "A" — being races are based an instancial costs; Code "8" — races are based on a combination of instancial and projected door Code "0" — billings are based on the actual costs of the bridge period. Code "Y" — other is a plain a Commission Sheet.						COSTS		
	(4)	(4) User Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — some users are charged at different rates than other users (applian on a Continuation Sheet).							
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" : Code "B" - bil	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Ai las bredits or chargest; Code " Litura periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	WANTS I	n billions	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0		ocation Bases rost pools established for the accumulation of indirect enters, and the allocation bases used to distribute
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
1	Indexect Cost Poers	Allegation Blace Carle
	A. Instruction	DISK CARE
- 1		
	On-Campus Off-Campus	_
	Other 1/	
	B. Organized Research	
	On-Campus	
	Off-Campus Other 1/	
	C. Other Sponsored Activit	les
- 1	On-Campus	
	Off-Campus	
- 1	Other <u>1</u> /	
	D. Other Institutional Activi	ties 1:
3.4.0	and 3.2.0, describe on a con	g. Pogls. (For each pool identified under Items 3.1.0 identified sheet the major organizational components, and elements of cost included.)
	1/ Describe on a Continuation	on Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS			
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
tem					
No.		Item Description			
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.			
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?			
	1/ Describe on a Continuatio	n Sheet.			

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	terally Spon	- 15544CA					
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA					
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon			Part IV			
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam					
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more			
		Useful	Property	Planticus			
Atnet Category	Represation Method	Life	Unit	Value			
COST PARENT	(1)	(2)	(2)	(4)			
(a) Land Improvements							
(b) Buildings	-	-	_				
(c) Building Improvements				-			
(d) Leasehold Improvements	national section.			-			
- I and the second of the seco	***************************************		-				
(e) Equipment (f) Furniture and Fixtures		-		-			
			-	-			
The state of the s	_	-		-			
(h) Tools	100	-	-	-			
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_					
Column (1)-Depreciation Method Code		Column (2) - Useful Life Code					
A. Straight Line		A. Regiscement	Evangages				
B. Expensed at Acquisition		B. Term of Lease					
C. Use Allowance		C. Estimated ser	vice life				
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of			
		Y. Other or more	and Budget Circ than one meth	ed 11			
Column 121-Property Unit Code		Column (4) Resid	ual Value Code				
The transfer of the transfer o							
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4			
survice lives	•	Y. Other or more	than one meth	ad 1)			
C. Applied to groups of assets with varyi	ing						
service fives	-						
Y. Other or more than one method 3/							
3/ Describe on a Continuation Sheet.							

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
No.		Item Description
4.1.1	in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
8 1	A Yes No 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss- losses are: IMark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited of depreciati	from determination of sponsored agreement costs or charged currently to the same pools to which the lon of the assets was originally charged o consideration in the depreclation cost basis of the
	D. Not account reserve ac	
	Y Otherisi Z Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and fib the minimum number of expected life years if the chain one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	* <u></u>
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT REQUIRED BY PUBLIC LAW 100-675 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS				
			- FRO THUE COO 10			
		NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit) does not directly in unation sheet, identify the orga- s. When the costs allocated to did the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in ernment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAI XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS					
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT					
Item No.	Item Description							
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)							
	A.	When	then losses are incurred (no provision for reserves)					
	В.		provisions for reserves are recorded based on ement costs					
	C.	reprod	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.					
	D.	Losses contra	Losses are charged to fund balance with no charge to contracts and grants into provision for reserves)					
	Υ,	Other	Other or more than one method 1/					
	z.	Not Ap	Not Applicable					

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT				
No.		hem Description				
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Setions for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreents, where it allocates its costs to such segments e segments is required to file Parts I through VI of the trail system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, initial institution. For a group office, disclosure should organizations administered by that group office.				
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.				
7.2.0	Cost Accumulation and Allocation.					
	On a continuation sheet, provide a description of					
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.				
Ì	8. How the costs of the	services are identified and accumulated.				
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting				
	<li>Any costs that are trai or the intermediate a another segment(s). I</li>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.				
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.				

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.	Item Description								
3.2.0	Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "2" in Column 1, if not applicable.								
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities	2007.11		-			-	
	(d) Other Service Centers Annual Operating Budy exceeding \$1,000,000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
- 1			-	-	-		-	-	-
	m	Til Categor Code: Use code "A" if the sometic center costs are billed only as direct costs of final cost objectivets code. "B" if billed only to indirect cost congovies or wakest cost people, code "C" if billed to both direct and indirect cost objectives.							
	(2) <u>Burstin Cogg: Code "A" - center receives an electrición of all applicable indirect costs: Code "6" - partial allocation of interect costs: Code "C" - no allocation of increet costs.</u>								
	(8) <u>Réving Rate Code</u> : Code "A" — being races are based an insterior costs; Code "8" — races are based the projected costs; Code "C" — races are based on a complication of historical and projected costs; Code "0" — billings are based on the actual costs of the billing period; Code "9" — ether texplain an a Continuation Sheet!.								
	(4) User Charges Code: Code "A" – all users are charged at the pame billing rates; Code "8" – some utility are charged at different rates than other users deplay on a Construçion Sheet.								
	150 Actual Contr. vs. Hindmass. Code: "An" – britings devertues! are compared to actual cests (expenditures) acleant annuals; Code "8" – britings are compared to actual code less treatmently than annuals.								
	165 Variance Code: Code "A" - Annual variances between billed and actual costs are present to users its breight or chargest; Code "B" - variances are comed forward as adjustments to billing rate of latine periods; Code "C. Janual variances are charged or overside to indirect costs; Code "e" - other legislan on a "Construction Sheet.								

FORM CASE DS-2 (REV 10/94) III-3

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT				
item No.		Item Description				
3.3.0	Indirect Cost Pools and Allocation Bases (Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute					
	accumulated indirect costs objectives within each majo pools, enter the applicable A	to Federally apprisoned agreements or similar cost or function or activity. For all applicable indirect cost Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored				
1	Indexect Cost Poers	Allegator Base Cade				
	A. Instruction	226.5812				
	On-Campus Off-Campus					
	Other 1/					
	B. Organized Research					
1	On-Campus					
	Off-Campus Other 1					
	C. Other Sponsored Activit	Nes				
- 1	On-Campus					
	Off-Campus Other 1/					
- 1						
	D. Other Institutional Activi	mes 1:				
3.4.0	and 3.2.0, describe on a con	5 Pools. For each pool identified under Items 3.1.0 itinuation sheet the major organizational components, and elements of cost included.)				
	1/ Describe on a Continuation	on Sheet.				

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS		
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
tem				
No.		Item Description		
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.		
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?		
	1/ Describe on a Continuatio	n Sheet.		

FORM CASS DS-2 (REV 10/94)

111-5

4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	em Destripti Part IV Jerally Spon	- 15544CA		
4.1.0 Depreciation Charged to Fed Objectives: (For each asset of C in Column 11) describing the in Column (2) describing the	Part IV Serally Spon	- 15544CA		
4.1.0 Depreciation Charged to Fed Objectives. For each asset of C in Column (1) describing the in Column (2) describing the	terally Spon			
Objectives: (For each asset of C in Column (1) describing the in Column (2) describing the	serally Spon	same Annam		
through C in Column (3) descri are applied to property units; ar not the estimated residual values assets. Enter Code Y in each of than one method applies. Ente is not applicable.]	method of d basis for de bing how de nd Code A or ue is deducti olumn of an a	below, enter lepreciation; a termining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
		Useful	Property	Planticus
Atnet Category	Represention Method	Life	Unit	Value
COST PRIMA	(1)	(2)	(2)	(4)
(a) Land Improvements				
(b) Buildings	-	-	_	
(c) Building Improvements				-
(d) Leasehold Improvements	national section.			-
- I and the second of the seco	***************************************		-	
(e) Equipment (f) Furniture and Fixtures		-		-
			-	-
The state of the s	_	-		-
(h) Tools	14.31	-	-	-
III Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes (Otherwise enter Code Z.		_		
Column (1)-Depreciation Method Code	Column (2)-Useful Life Co		ul Life Code	ie.
A. Straight Line		A. Regiscement	Evangages	
B. Expensed at Acquisition		B. Term of Lease		
C. Use Allowance		C. Estimated ser	vice life	
Y. Other or more than one method 3/		D. As prescribed	ter use allowers	oe by Office of
		Management and Budget Circular No. A-21  Y. Other or more than one method 1/		
Column 121-Property Unit Code		Column (4) Resid	ual Value Code	
The transfer of the transfer o				
A. Individual units are accounted for sep-     B. Applied to groups of assets with similar	erandy	A. Residual value B. Residual value	is not deducted	4
survice lives	•	Y. Other or more	than one meth	ad 1)
C. Applied to groups of assets with varyi	ing			
service fives	-			
Y. Other or more than one method 3/				
3/ Describe on a Continuation Sheet.				

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES				
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT				
	DUCATIONAL INSTITUTIONS					
item No.		Item Description				
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)				
1	A: Yes 1/					
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)				
	A Yes B No					
4.3,0	Treatment of Gains and Loss losses are: (Mark the appropriate on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain				
	B. Credited	Excluded from determination of sponsored agreement costs. Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.				
	C Taken into	Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved. Not accounted for separately, but reflected in the depreciation reserve account. Otherist 1/				
1	reserve as					
	Z. Not applic					
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and , and foll the minimum number of expected Meyears f. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the				
	Minimum Dollar Amour     Minimum Lite Years	<u> </u>				
4.5.0		e group or mass purchases finitial complement) of fly are less than the capitalization amount indicated t.)				
	A Yes 1/ No					
	1/ Describe on a Continuation	n Sheet.				
ORM CA	SB DS-2 (REV 10/94)	IV-2				

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS		
REG	DURRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
	DUCATIONAL INSTITUTIONS				
Item No.	tem Description				
	Instru	ctions for Part VI	250.110001		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that		
6.1.0	Pension Plans				
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark		
	Type of Plan		Number of Pass		
		oyees participate in ernment Retirement Plan(s)			
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution			
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for		
	1/ Describe on a Continuatio	n Sheet.			

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS			
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.	Item Description					
6.4.2	Casualty insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)					
	Α.	When	osses are incurred (no provision for reserves)			
	В.		provisions for reserves are recorded based on ment costs			
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.			
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)			
	Υ,	Other o	or more than one method 1/			
	z.	Not Ap	plicable			
	IJD	escribe on a Continue	ion Sheet.			

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT			
No.		hem Description			
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, infinite institution. For a group office, disclosure should organizations administered by that group office.			
7.1.3	On a continuation sheet, list all segments of the university or university system, including hospitals. Federally Funded Research and Development Centers (FRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.				
7.2.0	Cost Accumulation and Allocation.				
1	On a continuation sheet, provide a description of				
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.			
Ì	8. How the costs of the	services are identified and accumulated.			
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting			
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.				
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC (AW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
					iem io.
3.3.0	Indirect Cost Pools and Allor	sation Bases			
	(Identify all of the indirect cost pools established for the accumulation of a costs, excluding service centers, and the allocation bases used to dis accumulated indirect costs to Federally sponsored agreements or simila objectives within each major function or activity. For all applicable indirect pools, enter the applicable Allocation Base Code A through P, Y, or Z, to in the basis used for allocating accumulated pool costs to Federally spor agreements or similar cost objectives.)				
	Indirect Cost Poets	Alecator Base Cells			
	A, Instruction				
	On-Campus Off-Campus Other 1/	-			
- 1	B. Organized Research				
	On-Campus Off-Campus Other 1/				
	C. Other Sponsored Activity	25			
	On-Campus Off-Campus Other 1/				
	D. Other Institutional Activit	ies 1:			
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 invasion sheet the major organizational components, d elements of cost included.)			
	1/ Describe on a Continuation	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT REQUIRED BY PUBLIC LAW 100-879 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
Item No.		Item Description	
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total d of direct cost identified in Pa- salaries and wages, fringe bi- costs over first \$25,000. Wi or excluded. Specify the ben objectives are excluded from alternate allocation method u	ases. (For each allocation base code used in items in a continuation sheet the makeup of the base. For frect cost base is used, specify which of the elements of III, Direct Costs, that are included, e.g., materials, enefits, travel costs, and excluded, e.g., subcontract here applicable, explain if service centers are included lefitting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation	
3.6.0	methods and techniques app used, and the frequency of e Allocation of Indirect Costs : Are appropriate direct costs	to Programs That Pay Less Than Full Indirect Costs of all programs and activites included in the indirect diess of whether allocable indirect costs are fully	
	1/ Describe on a Continuatio	m Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS			PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT				
ltem							
No			Part IV	hon			
800			Part IV				
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. [For each asset desegory sisted below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful Me; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.]						
		Appet Category	Depreciation Method	Useful Life (2)	Property Unit (2)	Mesicial Veter (4)	
	fail	Land Improvements					
	(0)	Buildings	-	-	_		
4	(c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truci (h) Tools (ii) Enser Code Y on this li (i) other asset categoria are used and enumerat on a continuation shee each such asset categ and the applicable cod (Otherwise enter Code (Otherwise enter Code						
6 1							
1							
- 1							
		RS.					
1			88 82m				
		es 10 et ory es.	_				
1	Ealun	n.(1)-Depreciation Method Code		Column (2)-Our	ur Life Code		
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>I</u> r		Regiscement Expenence     Term of Lease     Estimated Service Ma     As prescribed for use allowance by Office     Management and Budget Carcular No. A-     Other or meet than one method [1]		cutar No. A-21	
	Colum	n (2)-Property Unit Code		Column (4)-Resid	dual Value Code		
	B. Ap 50 C. Ap 50	Swidual units are accounted for a plied to groups of assets with all ryles (lives piled to groups of assets with w ryles lives her or more than one method 3	miler arying	<ol> <li>Residual value is not deducted</li> <li>Other or more than one method 1/</li> </ol>		od 1)	
	3/ De	scribe on a Continuation Sheet.					

FORM CASS DS-2 (REV 10/94)

IV-1

REC	ACCOUNTING STANDARD DISCLOSURE STATEMEN BUIRED BY PUBLIC LAW 1 DUCATIONAL INSTITUTIO	PART 0-679 NAVE	IV- DEPRECIATION AND USE ALLOWANCES OF REPORTING UNIT		
item	DOGATIONAL HOTHOUS	-			
No.		ttem	Description		
4.1.1	Asset Valuations ar in your indirect co financial statement	it proposal co	Are the asset valuations and useful lives user insistent with those used in the institution?		
	A Yes/				
4.2.0	to Federally sponso	ed agreements	ge charge for fully depreciated assets charged or similar cost objectives? (Mark one. If yes n a continuation sheet.)		
	A Yes B No				
4.3,0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)				
	Α.	scluded from a	letermination of sponsored agreement costs		
	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged				
	C	aken into cons	ideration in the depreciation cost basis of the		
	D ;	ot accounted to serve account	or separately, but reflected in the depreciation		
1		therisi 1/			
	'	ot applicable			
4.4.0	which are capitali improvement of capi of assets which are o show the informatio on a continuation s	ed for acqui all assets, and a apitalized. If major for the major seet the dollar	the minimum dollar amount of expenditures istion, addition, alteration, denation and bit the minimum number of expected life years ore than one dollar amount or number applies, ity of your capitalized assets, and enumerate amounts and/or number of years for each involved which differs from those for the		
	Minimum Doll     Minimum Lite				
4.5.0	Group or Mass Purc similar Items, which above, capitalized?	ndividually are	p or mass purchases unitial complement) of less than the capitalization amount indicated		
	A Y	s 1/			
	1/ Describe on a Co	tinuation Shee	rt.		

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679	NAME OF REPORTING UNIT		
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (	
io.	_			item Description	
				Part V	
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))	
	A.	7.50	Cash		
	Β.		Accrual	1/	
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.	
	Α.			its/receipts are offset against the specific direct or osts to which they relate.	
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,	
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.	
	D.		Combinat	ion of methods 3/	
- 1	Υ.	-	Other 1/		
	** 5			a <b>r</b> acco	
	1) D	escribe on a	Continuatio	n sheet.	

FORM CASS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
		NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

COST ACCOUNTING STANDARDS BOARD DECLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT			
Item No.		Item Description			
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere			
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accruated, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)				
6.3.0	Self-loautance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives (Mark one.)				
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/			
6.4.0	Settingurance Programs (Worker's Compensation, Liability and Casualtingurance.)				
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)			
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value			
	D. When funds are s	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund			
	Y. Other or more the Not Applicable	an one method 1/			
	1/ Describe on a Continuation	Sheet.			

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT		
Nb.				item Description		
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)					
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	z.		Not Apple	cable		
	1/ D	escribe on a	Continuation	n Sheet.		

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VI: CENTRAL SYSTEM OR GROUP EXPENSES			
	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING ONL			
No.		hem Description			
	DISCLOSURE BY CEN	TRAL SYSTEM OFFICE, OR GROUP HATERMEDIATE			
		ctions for Part VII			
	group office of an educati administering two or more se-	ompleted only by the central system office or a signal system when that office is responsible for grights, where it allocates its costs to such segments a segments is required to file Parts I through VI of the			
	of services provided by the allocated to applicable segmi- disclosure should cover the er	tral system or group office) should disclose how costs e-reporting unit are, or will be, accumulated and ents of the institution. For a contral system office, nitire institution. For a group office, disclosure should organizations administered by that group office.			
7.1.0	Organizational Structure				
	On a continuation sheet, list all segments of the university or university system including hospitals. Federally Funded Research and Development Centers (FFRDC's), Government-convect Contractor-operated (GOCO) facilities, and lower tier group offices serviced by the reporting unit.				
7.2.0	Cost Accumulation and Allocation.				
1	On a continuation sheet, provide a description of				
	<ul> <li>The services provided including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.			
1	8. How the costs of the s	services are identified and accumulated.			
	<li>C. The basis used to all segments.</li>	locate the accumulated costs to the benefitting			
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated transfer segment(s). If none, so state.				
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

VII-1

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

Item

Description

1.5.0

Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., subcentract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefits in functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation mathed used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.

3.6.0

Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?

A. \_\_\_\_ Yes

B. \_\_\_\_ No \_1/

FORM CASB DS-2 (REV 10/94)

REG	DISCLO	ITING STANDAROS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE NAME OF REPO	RECIATION AND I	JSE ALLOWA	NCES	
ltem							
No			Part IV	hon			
800			Part IV				
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. [For each asset category Sisted below, enter a code from A through D in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or 8 in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.]						
		Appet Category	Depreciation Method	Useful Life (2)	Property Unit (2)	Mesicial Veter (4)	
	fail	Land Improvements					
	(b) Buildings (c) Building Improvements (d) Lessehold Improvement (e) Equipment (f) Furniture and Fixtures	-	-	_			
4							
6 1							
1		Equipment Furniture and Fixtures Automobiles and Truck Tools					
- 1							
			RS.				
1			88 82m				
		es 10 et ory es.	_				
1	Ealun	n.(1)-Depreciation Method Code		Column (2)-Useful Life Code			
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>I</u> r		A. Replacement Expenence     Term of Lease     Estemated service life     D. As prescribed for use allowance by Office of     Management and Budget Curuse No. A-21     V. Other or more than one method [1]			
	Colum	n (2)-Property Unit Code		Column (4)-Resid	dual Value Code		
	B. Ap 50 C. Ap 50	Swidual units are accounted for a plied to groups of assets with all ryles (lives piled to groups of assets with w ryles lives her or more than one method 3	miler arying	A. Residual valu B. Residual value Y. Other or more	e is not deducte	od 1)	
	3/ De	scribe on a Continuation Sheet.					

FORM CASS DS-2 (REV 10/94)

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REC	ACCOUNTING STANDARD DISCLOSURE STATEMEN BUIRED BY PUBLIC LAW 1 DUCATIONAL INSTITUTIO	PART 0-679 NAVE	IV- DEPRECIATION AND USE ALLOWANCES OF REPORTING UNIT	
item	DOGATIONAL HOTHOUS	-		
No.		ttem	Description	
4.1.1	Asset Valuations ar in your indirect co financial statement	it proposal co	Are the asset valuations and useful lives user insistent with those used in the institution?	
	A Yes/			
4.2.0	to Federally sponso	ed agreements	ge charge for fully depreciated assets charged or similar cost objectives? (Mark one. If yes n a continuation sheet.)	
	A Yes B No			
4.3,0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s] and if more than one is marked, explain on a continuation sheet.)			
	Α.	scluded from a	letermination of sponsored agreement costs	
	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged			
	C			
	D ;	ot accounted to serve account	or separately, but reflected in the depreciation	
1		therisi 1/		
	'	ot applicable		
4.4.0	which are capitali improvement of capi of assets which are o show the informatio on a continuation s	ed for acqui all assets, and a apitalized. If major for the major seet the dollar	the minimum dollar amount of expenditures istion, addition, alteration, denation and bit the minimum number of expected life years ore than one dollar amount or number applies, ity of your capitalized assets, and enumerate amounts and/or number of years for each involved which differs from those for the	
	Minimum Doll     Minimum Lite			
4.5.0	Group or Mass Purc similar Items, which above, capitalized?	ndividually are	p or mass purchases unitial complement) of less than the capitalization amount indicated	
	A Y	s 1/		
	1/ Describe on a Co	tinuation Shee	rt.	

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS	
	REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679	NAME OF REPORTING UNIT	
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (	
io.	_			item Description	
				Part V	
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))	
	A.	7.50	Cash		
	Β.		Accrual	1/	
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.	
	Α.			its/receipts are offset against the specific direct or osts to which they relate.	
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,	
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.	
	D.		Combinat	ion of methods 3/	
- 1	Υ.	-	Other 1/		
	** 5			a <b>r</b> acco	
	1) D	escribe on a	Continuatio	n sheet.	

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS		
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
	Instru	ctions for Part VI			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that		
6.1.0	Pension Plans				
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pansion plans whose costs are charged to Federally sponsored agreements. (Mark applicable linets) and enter number of plans.)				
	Type of Plan		Number of Plans		
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)			
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R		
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for		
	1/ Describe on a Continuatio	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DECLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT			
Item No.		Item Description			
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere			
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accruated, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)				
6.3.0	Self-loautance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives (Mark one.)				
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/			
6.4.0	Settingurance Programs (Worker's Compensation, Liability and Casualtingurance.)				
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)			
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value			
	D. When funds are :	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund			
	Y. Other or more the Not Applicable	an one method 1/			
	1/ Describe on a Continuation	Sheet.			

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT		
Nb.				item Description		
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)					
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	z.		Not Apple	cable		
	1/ D	escribe on a	Continuation	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VII. CENTRAL SYSTEM OR GROUP EXPENSES				
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item I		isem Description				
		TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.				
	Instruc	ctions for Part VII				
	This part should be completed only by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.					
	of services provided by the allocated to applicable segme disclosure should cover the er	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.				
7.1.0	Organizational Structure					
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ad Contractor-operated (GOCOI facilities, and lower- the reporting unit.				
7.2.0	Cost Accumulation and Allocation.					
1	On a continuation sheet, provide a description of					
	<ul> <li>The services provided including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.				
1	<ol> <li>How the costs of the s</li> </ol>	ervices are identified and accumulated.				
	<li>C. The basis used to all segments.</li>	locate the accumulated costs to the benefitting				
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.					
		fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.				

VII-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS liem: Item Description Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. [For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.] 4.1.0 Depreciation Method... (1) Property Unit (2) Useful Life (2) Residual Value (4) Buildings
Buildings
Building Improvements
Leasehold Improvements
Equipment
Furniture and Fixtures
Automobiles and Trucks
Tools
Enter Code Y on this line
if other asset categories
are used and enumerate
on a continuation sheet
each such asset category
and the applicable codes.
(Otherwise enter Code Z.) (c) Idi (e) (f) (g) (h) (f) Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Replacement Expenence
B. Term of Lease
C. Estimated Service life
D. As prescribed for use allowance by Office of
Management and Budget Carcuse No. A-21
V. Other or more trian one method 1/1 A. Streight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method 37 Column (4)-Residual Value Code Column (2)-Property Unit Code A. Residual value is deducted B. Residual value is not deducted Y. Other or more than one method 1/ Individual units are accounted for separately
 Applied to groups of easets with similar univider files.
 Applied to groups of assets with varying service files.
 Y. Other or unite than one method. 3/ 3/ Describe on a Continuation Sheet.

FORM CASE DS-2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
No.		Item Description
4.1.1	in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
8	A Yes No 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss- losses are: IMark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited of depreciati	from determination of sponsored agreement costs or charged currently to the same pools to which the lon of the assets was originally charged o consideration in the depreclation cost basis of the
	D. Not account reserve ac	
	Y Otherisi Z Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and fib the minimum number of expected life years if the chain one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	* <u></u>
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS			
REG	DURRED BY PUBLIC LAW 100-679	The state of the s			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
	Instru	ctions for Part VI	250.110001		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that		
6.1.0	Pension Plans				
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)				
	Type of Plan		Number of Pass		
		oyees participate in ernment Retirement Plan(s)			
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution			
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for		
	1/ Describe on a Continuatio	n Sheet.			

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	3804115		Item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.
	Losses are charged to fund balance with no char contracts and grants inc provision for reserves)		
	Υ,	Other o	or more than one method 1/
	z.	Not Ap	plicable
	IJD	escribe on a Continue	ion Sheet.

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		hem Description
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, infinite institution. For a group office, disclosure should organizations administered by that group office.
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Allo	Strigen
1	On a continuation sheet, pro	rvide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting
	<ul> <li>Any costs that are trained or the intermediate a another segment(s).</li> </ul>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
No.		Item Description
4.1.1	in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
8	A Yes No 1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss- losses are: IMark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and priate line(s) and if more than one is merked, explain
	B. Credited of depreciati	from determination of sponsored agreement costs or charged currently to the same pools to which the lon of the assets was originally charged o consideration in the depreclation cost basis of the
	D. Not account reserve ac	
	Y Otherisi Z Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and fib the minimum number of expected life years if the chain one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	* <u></u>
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	IV-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REG	DURRED BY PUBLIC LAW 100-679	DEFENDED ON PROPERTY OF THE PR	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly i unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. ()	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and irged to Federally sponsored a umber of plans.	number of pension agreements. (Mark
	Type of Plan		Number of Pass
		oyees participate in ernment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that in organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met thod, the asset valuation met has and computations, the amo astion periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 6.4.1 Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	3804115		Item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	sts of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new less observed depreciation (market excluding the Value of land and other indestructibles.
	Losses are charged to fund balance with no char contracts and grants inc provision for reserves)		
	Υ,	Other o	or more than one method 1/
	z.	Not Ap	plicable
	IJD	escribe on a Continue	ion Sheet.

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		hem Description
7.10	ADMINISTRATION) of Instru- This part should be or group affice of an educa- administrating two or more si and where at least one of the Disclosure Statement.  The reporting unit (cer- of services provided by the allocated to applicable segon disclosure should cover the is	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE DEFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for agreements, where it allocates its costs to such segments e segments is required to file Parts I through VI of the notal system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, infinite institution. For a group office, disclosure should organizations administered by that group office.
7.1.3	On a continuation sheet, is: including hospitals, Federa	all segments of the university or university system, sily. Funded Research, and Development Centers, sed Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Allo	Strigen
1	On a continuation sheet, pro	rvide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	llocate the accumulated costs to the benefitting
	<ul> <li>Any costs that are trained or the intermediate a another segment(s).</li> </ul>	nsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.

COST		ITING STANDA ISURE STATEN		PART V- OTHER COSTS AND CREDITS
	URED E	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT
tem		- 17.50		Valva ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 ( 4 (
io.	_			item Description
				Part V
5.1.0	sabt	ratical leave , when the le	costs to spo ave is taken	<u>Costs</u> . Do you charge vacation, sick, holiday and prepried agreements on the cash basis of accounting or paid), or on the accrual basis of accounting (when applicable line(s))
	A.	7.50	Cash	
	Β.		Accrual	1/
5.2.0	as d purc	efined in Sec	tion C of Of its, insurance principal ty	in is directed at the treatment of "applicable credits" MB Circular A-21 and other incidental receipts (e.g., a refunds, library fees and fines, parking fees, etc.), yies of credits and incidental receipts the institution.
	Α.			its/receipts are offset against the specific direct or osts to which they relate.
	В.	-	The credit	ts/receipts are handled as a general adjustment to the ool,
	C,		The credit against co	ts/receipts are treated as income and are not offset osts.
	D.		Combinat	ion of methods 3/
- 1	Υ.	-	Other 1/	
	** 5			a <b>r</b> acco
	1) D	escribe on a	Continuatio	n sheet.

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	R
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation methods and computations, the amount of the pension periods for actuarial gains	be on a continuation had, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT
Item No.		Item Description
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	S Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ing. If costs are accrued, describe the accounting usurise cost method, the asset valuation method, the assumptions and computations, the amortization to the amortization periods for actuarist gains am y.)
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value
	D. When funds are :	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund
	Y. Other or more the Not Applicable	an one method 1/
	1/ Describe on a Continuation	Sheet.

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REC	UIRED I	BY PUBLIC LA	W 100-679		
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT	
Nb.				item Description	
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)	
	A.		When los	ses are incurred (no provision for reserves)	
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs	
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.	
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)	
	Υ,		Other or r	more than one method 1/	
	z.		Not Apple	cable	
	1/ Describe on a Continuation Sheet.				

	DISCLOSUR QUIRED BY P	G STANDARDS BOAF RESTATEMENT UBLIC LAW 100-679 LINSTITUTIONS	PART VII: CENTRAL SYSTEM OR GROUP EXPENSES	
item No.		A	Inem Description	
		(DMINISTRATION)	ENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE OFFICE, AS APPLICABLE.	
9		Inst	ructions for Part VII	
	group of administ and who	office of an educ tering two or more	completed only by the central system office or a rational system when that office is responsible for segments, where it allocates its costs to such segments the segments is required to file Parts I through VI of the	
	of service allocated disclosure	ces provided by d to applicable seg reshould cover the	entral system or group office) should disclose how costs the reporting unit are, or will be, accumulated and prients of the institution. For a central system office, entire institution. For a group office, disclosure should be organizations administered by that group office.	
7.1.0	Organizational Structure.			
	(FFRDC)	hospitals, Fede st, Government-or	ist all segments of the university or university system, traffy. Funded Research and Development Centers whed Contractor-operated (GOCO) facilities, and lower- by the reporting unit.	
7.2.0	Cost Acc	cumulation and Al	location.	
	On a con	ntinuation sheet, p	rovide a description of	
	A. Th	e services providicularly hospitals.	ed to segments of the university or university system FFRDC's, GOCO facilities, etc.), in brief.	
1	8. Ho	w the costs of th	e services are identified and accumulated.	
	C. Th	e basis used to gments.	allocate the accumulated costs to the benefitting	
	ar	the intermediate	ansferred from a segment to the central system office administrative office, and which are reallocated to if none, so state.	
	E. An	y fixed managem erata or allocation	ent fees that are charged to a segment(s) in lieu of a basis and the basis of such charges. If none, so state.	

VIII-1

COST ACCOUNTING STANDARDS BOARD DEFERRED COMPENSATION AND INSURANCE COSTS DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT item Item Description Instructions for Part VI This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, white others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally apprisored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page fit. General Instructions! 5.1.0 Pension Plans. Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable linels) and enter number of plans.) 6.1.1 Type of Plan Number of Pass A. \_\_\_\_\_ Institution employees participate in State/Local Government Represent Plan(s) B. \_\_\_\_ Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution C. \_\_\_\_ Institution has its own Defined-Contribution Plan(s) 1/ Defined-Benefit Pension Plan. (For each defined-benefit plan tother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.1.2 1) Describe on a Continuation Sheet.

FORM CASE DS-2 (REV 10/94)

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS. NAME OF REPORTING UNIT
Item No.		Item Description
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her. Than Pensions (including post retirement healt ify on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	S Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ing. If costs are accrued, describe the accounting usurise cost method, the asset valuation method, the assumptions and computations, the amortization to the amortization periods for actuarist gains am y.)
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives
	B. When contribute C. When contribute D. When the benefit E. When amounts a	took accrual only!  ons are made to a nonterfeitable fund  ons are made to a forfeitable fund  ts are paid to an employee  are paid to an employee welfare plan  and one method. 1/
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value
	D. When funds are :	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund
	Y. Other or more the Not Applicable	an one method 1/
	1/ Describe on a Continuation	Sheet.

COST		ITING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REC	UIRED 8	Y PUBLIC LA	W 100-679	
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT
Nb.				item Description
6.4.2	Casi Fede	ralty insura	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)
	Α.		When los	ses are incurred (no provision for reserves)
	8.	-	When pr replaceme	rovisions for reserves are recorded based or ent costs
	C.	-	reproduct	rovisions for reserves are recorded based on clon costs new less observed depreciation (market cluding the Value of land and other indestructibles.
	D.	-	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)
	Υ,		Other or r	more than one method 1/
	z.		Not Apple	cable
	1/ D	escribe on a	Continuetion	Sheet

RE	ACCOUNTING STANDARDS BOAI DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VII. CENTRAL SYSTEM OR GROUP EXPENSES
No.		hem Description
	ADMINISTRATION	ENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE OFFICE, AS APPLICABLE.
	This part should be group office of an edu- administering two or more	contions for Part VII  completed only by the central system office or a cational system when that office is responsible for segments, where it allocates its costs to such segments the segments is required to file Parts I through VI of the
	of services provided by allocated to applicable ser disclosure should cover the	central system or group office) should disclose how costs the reporting unit are, or will be, accumulated and prients of the institution. For a central system office, e entire institution. For a group office, disclosure should to organizations administered by that group office.
7.1.0	Organizational Structure.	
	including hospitals, Fed-	ist all segments of the university or university system, traffy Funded Research and Development Centers while Contractor-operated (GOCO) facilities, and lower- by the reporting unit.
7.2.0	Cost Accumulation and Al	facation.
1	On a continuation sheet, p	rovide a description of:
	<ul> <li>The services provid (including hospitals,</li> </ul>	ed to segments of the university or university system FFRDC's, GOCD facilities, etc.), in brief.
1	8. How the costs of th	e services are identified and accumulated.
	<ul> <li>The basis used to segments.</li> </ul>	allocate the accumulated costs to the benefitting
		ransferred from a segment to the central system office administrative office, and which are reallocated to if none, so state.
		ent fees that are charged to a segment(s) in lieu of a basis and the basis of such charges. If none, so state.

FORM CASB DS-2 (REV 10/94)

VII-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
em b.	Item Description
core benefits (PRBs). (identified to Federally spots) plan name and indicate the by each plan.)	ther Than Pensions (including post retirement health tify on a continuation sheet all PRB plans whose costs onsored agreements. For each plan isted, state the approximate number and type of employees covered
PRB costs charged to Federa or account basis of account practices used, including ac- criteria for changing actual	B Costs. (On a continuation sheet, indicate whether ally approached agreements are determined on the cashing. If costs are eccrued, describe the accounting transic cost method, the asset valuation method, the all assumptions and computations, the amortization set, the amortization periods for actuarist gains and by.)
.3.0 Self-lisurance Programs (Em programs are charged to Fede (Mark one.)	nplovee Group Insurance). Costs of the self-insurance trailly sponsored agreements or similar cost objectives.
B. When contribut C. When contribut D. When the benef E. When amounts	(book accrual only) ions are made to a nonterfeitable fund ions are made to a forfeitable fund fits are paid to an employee are paid to an employee welfare plan han one method 1/
4.0 Self-insurance Programs II Insurance.)	Worker's Compensation, Liability and Casualty
4.1 Worker's Compensation and charged to Federally sponsore	Liability. Costs of such self-insurance programs are ad agreements or similar cost objectives: (Mark one.)
B. When provisions of the šabišty C. When provisions undiscounted or the sabisty D. When funds are	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value is for reserves are recorded based on the full or luc, as contrasted with present value, of the liability set aside or contributions are made to a fund han one method. 1/
1/ Describe on a Consinuation	n Sheet.

	DISCLO	ITING STANDARDS BOA XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 CNAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	3804115		item Description
6.4.2	Case Fede	ualty insurance. Co erally sponsored agree	sts of such self-insurance programs are charged to ements or similar cost objectives: (Mark one.)
	Α.	When	losses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ement costs
	C.	reproc	provisions for reserves are recorded based on auction costs new less observed depreciation (market excluding the Value of land and other indestructibles.
	D.	Losses	s are charged to fund balance with no charge to cts and grants ino provision for reserves)
1	Υ,	Other	or more than one method 1/
	z.	Not A	opicable
	1/ D	escribe on a Continu	nion Sheet.

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.		hem Description
7.10	ADMINISTRATION) of Instru  This part should be or group affice of an education of the common sea and where at least one of the Disclosure Statement.  The reporting unit (cer of services provided by the allocated to applicable segmidisclosure should cover the a	ATRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE OFFICE, AS APPLICABLE).  Interest of Part VII   Interest of Part VII  Interest of Part V
7.1.3	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, sily. Funded Research and Development Centers and Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Affecting	School.
1	On a continuation sheet, pro	vide a description of
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.
Ì	8. How the costs of the	services are identified and accumulated.
	<ul> <li>The basis used to a segments.</li> </ul>	llocate the accumulated costs to the benefitting
	<li>Any costs that are train or the intermediate a another segment(s).</li>	rsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.
- 1		

	DISCLO	ITING STANDARDS BOA XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	3804115		item Description
6.4.2	Case Fede	ualty insurance. Co erally sponsored agree	sts of such self-insurance programs are charged to ements or similar cost objectives: (Mark one.)
	Α.	When	losses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ement costs
	C.	reproc	provisions for reserves are recorded based on auction costs new less observed depreciation (market excluding the Value of land and other indestructibles.
	D.	Losses	s are charged to fund balance with no charge to cts and grants ino provision for reserves)
1	Υ,	Other	or more than one method 1/
	z.	Not A	opicable
	1/ D	escribe on a Continu	nion Sheet.

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.		hem Description
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7.1.3	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, sily. Funded Research and Development Centers and Contractor-operated (GOCOI facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Affecting	School.
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# **Subpart 9903.3 - CAS Rules and Regulations**

### 9903.301 Definitions.

(a) The definitions set forth below apply to this chapter 99.

Accrued benefit cost method. See 9904.412-30.

Accumulating costs. See 9904.401-30.

Actual cash value. See 9904.416-30.

Actual cost. See  $\underline{9904.401-30}$  for the broader definition and  $\underline{9904.407-30}$  for a more restricted definition applicable only to the standard on the use of standard costs for direct material and direct labor.

Actuarial assumption. See 9904.412-30 or 9904.413-30.

Actuarial cost method. See <u>9904.412-30</u> or <u>9904.413-30</u>.

Actuarial gain and loss. See 9904.412-30 or 9904.413-30.

*Actuarial liability.* See <u>9904.412-30</u> or <u>9904.413-30</u>.

Actuarial valuation. See 9904.412-30 or 9904.413-30.

Allocate. See 9904.402-30, 9904.403-30, 9904.406-30, 9904.410-30, 9904.411-30, 9904.418-30 or

9904.420-30.

Asset accountability unit. See 9904.404-30.

Assignment of cost to cost accounting periods. See <u>9903.302-1(b)</u>.

Bid and proposal (B&P) cost. See 9904.420-30.

Business unit. See 9904.410-30, 9904.411-30 or 9904.414-30.

*CAS-covered contract,* as used in this part, means any negotiated contract or subcontract in which a CAS clause is required to be included.

Category of material. See 9904.411-30.

Change to a cost accounting practice. See <u>9903.302-2</u>.

Compensated personal absence. See <u>9904.408-30</u>.

Cost accounting practice. See <u>9903.302-1</u>.

Cost input. See 9904.410-30.

Cost objective. See 9904.402-30, 9904.406-30, 9904.410-30 or 9904.411-30.

Cost of capital committed to facilities. See 9904.414-30.

Currently performing, as used in this part, means that a contractor has been awarded a contract, but has not yet received notification of final acceptance of all supplies, services, and data deliverable under the contract (including options).

*Deferred compensation.* See <u>9904.415-30</u>.

Defined-benefit pension plan. See 9904.412-30.

*Defined-contribution pension plan.* See <u>9904.412-30</u>.

Direct cost. See 9904.402-30 or 9904.418-30.

*Directly associated cost.* See <u>9904.405-30</u>.

*Disclosure statement,* as used in this part, means the Disclosure Statement required by 9903.202-1.

Entitlement. See 9904.408-30.

Estimating costs. See 9904.401-30.

Expressly unallowable cost. See 9904.405-30.

Facilities capital. See 9904.414-30.

Final cost objective. See <u>9904.402-30</u> or <u>9904.410-30</u>.

Fiscal year. See <u>9904.406-30</u>.

Funded pension cost. See 9904.412-30.

Funding agency. See <u>9904.412-30</u>.

General and administrative (G&A) expense. See 9904.410-30 or 9904.420-30.

Home office. See <u>9904.403-30</u> or <u>9904.420-30</u>.

*Immediate-gain actuarial cost method.* See 9904.413-30.

*Independent research and development (IR&D) cost.* See <u>9904.420-30</u>.

*Indirect cost.* See 9904.402-30, 9904.405-30, 9904.418-30 or 9904.420-30.

*Indirect cost pool.* See <u>9904.401-30</u>, <u>9904.402-30</u>, <u>9904.406-30</u> or <u>9904.418-30</u>.

*Insurance administration expenses.* See <u>9904.416-30</u>.

*Intangible capital asset.* See <u>9904.414-30</u> or <u>9904.417-30</u>.

Labor cost at standard. See 9904.407-30.

Labor-rate standard. See 9904.407-30.

Labor-time standard. See 9904.407-30.

Material cost at standard. See 9904.407-30.

*Material inventory record.* See <u>9904.411-30</u>.

*Material-price standard.* See <u>9904.407-30</u>.

*Material-quantity standard.* See <u>9904.407-30</u>.

Measurement of cost. See 9904.302-1(c).

Moving average cost. See 9904.411-30.

Multiemployer pension plan. See 9904.412-30.

*Negotiated subcontract,* as used in this part, means any subcontract except a firm fixed-price subcontract made by a contractor or subcontractor after receiving offers from at least two persons not associated with each other or with such contractor or subcontractor, providing

- (1) The solicitation to all competitors is identical,
- (2) Price is the only consideration in selecting the subcontractor from among the competitors solicited, and
- (3) The lowest offer received in compliance with the solicitation from among those solicited is accepted.

*Net awards,* as used in this chapter, means the total value of negotiated CAS-covered prime contract and subcontract awards, including the potential value of contract options, received during the reporting period minus cancellations, terminations, and other related credit transactions.

Normal cost. See 9904.412-30 or 9904.413-30.

*Operating revenue.* See <u>9904.403-30</u>.

*Original complement of low cost equipment.* See <u>9904.404-30</u>.

Pay-as-you-go cost method. See 9904.412-30.

Pension plan. See <u>9904.412-30</u> or <u>9904.413-30</u>.

Pension plan participant. See 9904.413-30.

Pricing. See 9904.401-30.

Production unit. See 9904.407-30.

Projected average loss. See 9904.416-30.

Projected benefit cost method. See 9904.412-30 or 9904.413-30.

Proposal. See 9904.401-30.

Repairs and maintenance. See <u>9904.404-30</u>.

Reporting costs. See 9904.401-30.

Residual value. See 9904.409-30.

Segment. See 9904.403-30, 9904.410-30, 9904.413-30 or 9904.420-30.

Self-insurance. See <u>9904.416-30</u>.

Self-insurance charge. See 9904.416-30.

Service life. See <u>9904.409-30</u>.

Small business, as used in this part, means any concern, firm, person, corporation, partnership, cooperative, or other business enterprise which, under 15 U.S.C. 637(b)(6) and the rules and regulations of the Small Business Administration in part 121 of title 13 of the Code of Federal Regulations, is determined to be a small business concern for the purpose of Government contracting.

*Spread-gain actuarial cost method.* See <u>9904.413-30</u>.

Standard cost. See 9904.407-30.

Tangible capital asset. See 9904.403-30, 9904.404-30, 9904.409-30, 9904.414-30 or 9904.417-30.

*Termination gain or loss.* See <u>9904.413-30</u>.

Unallowable cost. See 9904.405-30.

Variance. See 9904.407-30.

Weighted average cost. See 9904.411-30.

(b) The definitions set forth below are applicable exclusively to educational institutions and apply to this chapter 99.

Business unit. See 9903.201-2(c)(2)(ii).

Educational institution. See 9903.201-2(c)(2)(i).

Intermediate cost objective. See 9905.502-30(a)(7).

Segment. See 9903.201-2(c)(2)(ii).

# 9903.302 Definitions, explanations, and illustrations of the terms, "cost accounting practice" and "change to a cost accounting practice."

# 9903.302-1 Cost accounting practice.

Cost accounting practice, as used in this part, means any disclosed or established accounting method or technique which is used for allocation of cost to cost objectives, assignment of cost to cost accounting periods, or measurement of cost.

- (a) *Measurement of cost*, as used in this part, encompasses accounting methods and techniques used in defining the components of cost, determining the basis for cost measurement, and establishing criteria for use of alternative cost measurement techniques. The determination of the amount paid or a change in the amount paid for a unit of goods and services is not a cost accounting practice. Examples of cost accounting practices which involve measurement of costs are -
- (1) The use of either historical cost, market value, or present value;
- (2) The use of standard cost or actual cost; or
- (3) The designation of those items of cost which must be included or excluded from tangible capital assets or pension cost.
- (b) Assignment of cost to cost accounting periods, as used in this part, refers to a method or technique used in determining the amount of cost to be assigned to individual cost accounting periods. Examples of cost accounting practices which involve the assignment of cost to cost accounting periods are requirements for the use of specified accrual basis accounting or cash basis accounting for a cost element.
- (c) Allocation of cost to cost objectives, as used in this part, includes both direct and indirect allocation of cost. Examples of cost accounting practices involving allocation of cost to cost objectives are the accounting methods or techniques used to accumulate cost, to determine whether a cost is to be directly or indirectly allocated to determine the composition of cost pools, and to determine the selection and composition of the appropriate allocation base.

# 9903.302-2 Change to a cost accounting practice.

Change to a cost accounting practice, as used in this part, means any alteration in a cost accounting practice, as defined in 9903.302-1, whether or not such practices are covered by a Disclosure

Statement, except for the following:

- (a) The initial adoption of a cost accounting practice for the first time a cost is incurred, or a function is created, is not a change in cost accounting practice. The partial or total elimination of a cost or the cost of a function is not a change in cost accounting practice. As used here, function is an activity or group of activities that is identifiable in scope and has a purpose or end to be accomplished.
- (b) The revision of a cost accounting practice for a cost which previously had been immaterial is not a change in cost accounting practice.

# 9903.302-3 Illustrations of changes which meet the definition of "change to a cost accounting practice."

(a) The method or technique used for measuring costs has been changed.

#### **Description**

#### **Accounting treatment**

- (1) Contractor changes its actuarial cost method for computing pension costs.
- (1)(i) Before change: The contractor computed pension costs using the aggregate cost method.(ii) After change: The contractor computes pension cost using the unit credit method.
- (2) Contractor uses standard costs to account for its direct labor. Labor cost at standard was computed by multiplying labor-time standard by actual labor rates. The contractor changes the computation by multiplying labor-time standard by labor-rate standard
- (2)(i) Before change: Contractor's direct labor cost was measured with only one component set at standard. (ii) After change: Contractor's direct labor cost is measured with both the time and rate components set at standard.
- (b) The method or technique used for assignment of cost to cost accounting periods has been changed.

# Description

### Accounting treatment

- (1) Contractor changes his established criteria for capitalizing certain classes of tangible capital assets whose acquisition costs totaled \$1 million per cost accounting period
- (1)(i) Before change: Items having acquisition costs of between \$200 and \$400 per unit were capitalized and depreciated over a number of cost accounting periods. (ii) After change: The contractor charges the value of assets costing between \$200 and \$400 per unit to an indirect expense pool which is allocated to the cost objectives of the cost accounting period in which the cost was incurred.

# **Description**

# **Accounting treatment**

- (2) Contractor changes his methods for computing depreciation for a class of assets
- (2)(i) Before change: The contractor assigned depreciation costs to cost accounting periods using an accelerated method. (ii) After change: The contractor assigns depreciation costs to cost accounting periods using the straight line method.
- (3) Contractor changes his general method of determining asset lives for classes of assets acquired prior to the effective date of CAS 409
- (3)(i) Before change: The contractor identified the cost accounting periods to which the cost of tangible capital assets would be assigned using guideline class lives provided in IRS Rev. Pro. 72-10. (ii) After change: The contractor changes the method by which he identifies the cost accounting periods to which the costs of tangible capital assets will be assigned. He now uses the expected actual lives based on past usage.

(c) The method or technique used for allocating costs has been changed.

### **Description**

#### **Accounting treatment**

- (1) Contractor changes his method of allocating G&A expenses under the requirements of Cost Accounting Standard 410
- (1)(i) Before change: The contractor operating under Cost Accounting Standard 410 has been allocating his general and administrative expense pool to final cost objectives on a total cost input base in compliance with the Standard. The contractor's business changes substantially such that there are significant new projects which have only insignificant quantities of material. (ii) After change: After the addition of the new work, an evaluation of the changed circumstances reveals that the continued use of a total cost input base would result in a significant distortion in the allocation of the G&A expense pool in relation to the benefits received. To remain in compliance with Standard 410, the contractor alters his G&A allocation base from a total cost input base to a value added base.
- (2) The contractor changes the accounting for hardware common to all projects
- (2)(i) Before change: The contractor allocated the cost of purchased or requisitioned hardware directly to projects. (ii) After change: The contractor charges the cost of purchased or requisitioned hardware to an indirect expense pool which is allocated to projects using an appropriate allocation base.

# **Description**

#### **Accounting treatment**

(3) The contractor merges operating segment A and B which use different cost accounting practices in accounting for manufacturing overhead costs (3)(i) Before change: In segment, A, the costs of the manufacturing overhead pool have been allocated to final cost objectives using a direct labor hours base; in segment B, the costs of the manufacturing overhead pool have been allocated to final cost objectives using a direct labor dollars base. (ii) After change: As a result of the merger of operations, the combined segment decides to allocate the cost of the manufacturing overhead pool to all final cost objectives, using a direct labor dollars base. Thus, for those final cost objectives referred to in segment A, the cost of the manufacturing overhead pool will be allocated to the final cost objectives of segment A using a direct labor dollars base instead of a direct labor hours base.

# 9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."

#### **Description**

#### **Accounting treatment**

- (a) Changes in the interest rate levels in the national economy have invalidated the prior actuarial assumption with respect to anticipated investment earnings. The pension plan administrators adopted an increased (decreased) interest rate actuarial assumption. The company allocated the resulting pension costs to all final cost objectives
- (a) Adopting the increase (decrease) in the interest rate actuarial assumption is not a change in cost accounting practice.
- (b) The basic benefit amount for a company's pension plan is increased from \$8 to \$10 per year of credited service. The change increases the dollar amount of pension cost allocated to all final cost objectives
- (b) The increase in the amount of the benefits is not a change in cost accounting practice.
- (c) A contractor who has never paid pensions establishes for the first time a pension plan. Pension costs for the first year amounted to \$3.5 million
- (c) The initial adoption of an accounting practice for the first time incurrence of a cost is not a change in cost accounting practice.
- (d) A contractor maintained a Deferred Incentive Compensation Plan. After several years' experience, the plan was determined not to be attaining its objective, so it was terminated, and no future entitlements were paid
- (d) There was a termination of the Deferred Incentive Compensation Plan. Elimination of a cost is not a change in cost accounting practice.

#### **Description**

- (e) A contractor eliminates a segment that was operated for the purpose of doing research for development of products related to nuclear energy
- (f) For a particular class of assets for which technological changes have rarely affected asset lives, a contractor starts with a 5-year average of historical lives to estimate future lives. He then considers technological changes and likely use. For the past several years the process resulted in an estimated future life of 10 years for this class of assets. This year a technological change leads to a prediction of a useful life of 7 years for the assets acquired this year for the class of assets
- (g) The marketing department of a segment has reported directly to the general manager of the segment. The costs of the marketing department have been combined as part of the segment's G&A expense pool. The company reorganizes and requires the marketing department to report directly to a vice president at corporate headquarters

#### **Accounting treatment**

- (e) The projects and expenses related to nuclear energy projects have been terminated. No transfer of these projects and no further work in this area is planned. This is an elimination of cost and not a change in cost accounting practice.
- (f) The change in estimate (not in method) is not a change in cost accounting practice. The contractor has not changed the method or technique used to determine the estimate. The methodology applied has indicated a change in the estimated life, and this is not a change in cost accounting practice.
- (g) After the organization change in the company's reporting structure, the parties agree that the appropriate recognition of the beneficial or causal relationship between the costs of the marketing department and the segment is to continue to combine these costs as part of the segment's G&A expense pool. Thus, the organizational change has not resulted in a change in cost accounting practice.

# 9903.303 Effect of filing Disclosure Statement.

- (a) A disclosure of a cost accounting practice by a contractor does not determine the allowability of particular items of cost. Irrespective of the practices disclosed by a contractor, the question of whether or not, or the extent to which, a specific element of cost is allowed under a contract remains for consideration in each specific instance. Contractors are cautioned that the determination of the allowability of cost items will remain a responsibility of the contracting officers pursuant to the provisions of the applicable procurement regulations.
- (b) The individual Disclosure Statement may be used in audits of contracts or in negotiation of prices leading to contracts. The authority of the audit agencies and the contracting officers is in no way abrogated by the material presented by the contractor in his Disclosure Statement. Contractors are cautioned that their disclosures must be complete and accurate; the practices disclosed may have a significant impact on ways in which contractors will be required to comply with Cost Accounting Standards.

# 9903.304 Concurrent full and modified coverage.

Contracts subject to full coverage may be performed during a period in which a previously awarded contract subject to modified coverage is being performed. Compliance with full coverage may compel the use of cost accounting practices that are not required under modified coverage. Under these circumstances the cost accounting practices applicable to contracts subject to modified coverage need not be changed. Any resulting differences in practices between contracts subject to full coverage and those subject to modified coverage shall not constitute a violation of  $\underline{9904.401}$  and  $\underline{9904.402}$ . This principle also applies to contracts subject to modified coverage being performed during a period in which a previously awarded contract subject to full coverage is being performed.

# 9903.305 Materiality.

In determining whether amounts of cost are material or immaterial, the following criteria shall be considered where appropriate; no one criterion is necessarily determinative:

- (a) The absolute dollar amount involved. The larger the dollar amount, the more likely that it will be material.
- (b) The amount of contract cost compared with the amount under consideration. The larger the proportion of the amount under consideration to contract cost, the more likely it is to be material.
- (c) The relationship between a cost item and a cost objective. Direct cost items, especially if the amounts are themselves part of a base for allocation of indirect costs, will normally have more impact than the same amount of indirect costs.
- (d) The impact on Government funding. Changes in accounting treatment will have more impact if they influence the distribution of costs between Government and non-Government cost objectives than if all cost objectives have Government financial support.
- (e) The cumulative impact of individually immaterial items. It is appropriate to consider whether such impacts:
- (1) Tend to offset one another, or
- (2) Tend to be in the same direction and hence to accumulate into a material amount.
- (f) The cost of administrative processing of the price adjustment modification shall be considered. If the cost to process exceeds the amount to be recovered, it is less likely the amount will be material.

# 9903.306 Interpretations.

In determining amounts of increased costs in the clauses at <u>9903.201-4</u>(a), Cost Accounting Standards, <u>9903.201-4</u>(c), Disclosure and Consistency of Cost Accounting Practices, and <u>9903.201-4</u>(d), Consistency in Cost Accounting, the following considerations apply:

(a) Increased costs shall be deemed to have resulted whenever the cost paid by the Government results from a change in a contractor's cost accounting practices or from failure to comply with applicable Cost Accounting Standards, and such cost is higher than it would have been had the

practices not been changed or applicable Cost Accounting Standards complied with.

- (b) If the contractor under any fixed-price contract, including a firm fixed-price contract, fails during contract performance to follow its cost accounting practices or to comply with applicable Cost Accounting Standards, increased costs are measured by the difference between the contract price agreed to and the contract price that would have been agreed to had the contractor proposed in accordance with the cost accounting practices used during contract performance. The determination of the contract price that would have been agreed to will be left to the contracting parties and will depend on the circumstances of each case.
- (c) The statutory requirement underlying this interpretation is that the United States not pay increased costs, including a profit enlarged beyond that in the contemplation of the parties to the contract when the contract costs, price, or profit is negotiated, by reason of a contractor's failure to use applicable Cost Accounting Standards, or to follow consistently its cost accounting practices. In making price adjustments under the Cost Accounting Standards clause at 9903.201-4(a) in fixed price or cost reimbursement incentive contracts, or contracts providing for prospective or retroactive price redetermination, the Federal agency shall apply this requirement appropriately in the circumstances.
- (d) The contractor and the contracting officer may enter into an agreement as contemplated by subdivision (a)(4)(ii) of the Cost Accounting Standards clause at 9903.201-4(a), covering a change in practice proposed by the Government or the contractor for all of the contractor's contracts for which the contracting officer is responsible, provided that the agreement does not permit any increase in the cost paid by the Government. Such agreement may be made final and binding, notwithstanding the fact that experience may subsequently establish that the actual impact of the change differed from that agreed to.
- (e) An adjustment to the contract price or of cost allowances pursuant to the Cost Accounting Standards clause at 9903.201-4(a) may not be required when a change in cost accounting practices or a failure to follow Standards or cost accounting practices is estimated to result in increased costs being paid under a particular contract by the United States. This circumstance may arise when a contractor is performing two or more covered contracts, and the change or failure affects all such contracts. The change or failure may increase the cost paid under one or more of the contracts, while decreasing the cost paid under one or more of the contracts. In such case, the Government will not require price adjustment for any increased costs paid by the United States, so long as the cost decreases under one or more contracts are at least equal to the increased cost under the other affected contracts, provided that the contractor and the affected contracting officers agree on the method by which the price adjustments are to be made for all affected contracts. In this situation, the contracting agencies would, of course, require an adjustment of the contract price or cost allowances, as appropriate, to the extent that the increases under certain contracts were not offset by the decreases under the remaining contracts.
- (f) Whether cost impact is recognized by modifying a single contract, several but not all contracts, or all contracts, or any other suitable technique, is a contract administration matter. The Cost Accounting Standards rules do not in any way restrict the capacity of the parties to select the method by which the cost impact attributable to a change in cost accounting practice is recognized.

# 9903.307 Cost Accounting Standards Preambles.

Preambles to the Cost Accounting Standards published by the original Cost Accounting Standards

Board, as well as those preambles published by the signatories to the Federal Acquisition Regulation respecting changes made under their regulatory authorities, are available by writing to the: Publications Office, Office of Administration, Executive Office of the President, 725 17th Street NW., room 2200, Washington, DC 20500, or by calling (202) 395-7332.